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IMPERIAL

Excise Revenue and

1	2	3	4	5	6	7	8	9	1	11	12	13	14	15	16
										DETAIL OF GROSS RECEIPTS DURING					
	Imported Liquors.	Spirits manufactured in India paying duty at higher rates than ordinary Country Spirit.				Country Spirits d Fermented Liquors.								Opium and its including	
District.	License Fees.	Duty on Spirits.	Duty on Malt Liquors.	License Fees.	Total.	Still-head Duty.	Proceeds of Outstill Farms.	License Fees for sale of Country Spirits.	Deficiency in Minimum Guaranteed	Tree Tax.	Toddy-shop License Fees.	Deficiency in Minimum Guaranteed Revenue for Tree Tax.	Total.	Duty.	License Fees.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	R	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay ..															
Ahmedabad ...															
Kaira															
Panch Maháls .															
Broach ...															
Surat															
Thána															
Násik															
Khándesh ...															
Ahmednagar ...															
Poona															
Sátára															
Sholápur ...															
Bijápur ...															
Belgaum ...															
Dhárwár ...															
Kánara ...															
Ratnágiri ...															
Kolába... ...															
Total ...															

DIVISIONAL FOREST OFFICE SOUTHERN CIRCLE WORKING PLANS PARTY
DIVISIONAL FOREST OFFICE Inwd. Regr. No. Date WORKING PLANS PARTY

A'BKA'RI.

I.—Reports and Returns.

1. The Commissioner of A'bkári should submit an annual report on the A'bkári Administration for the year ending July 31st. The Commissioners of Divisions may omit A'bkári from their Jamábandi reports. No alterations should, however, be made in this respect in the annual administration reports of the Collectors.

The Commissioner in Sind and the Political Resident at Aden should also submit separate reports on the Excise Department. All the three reports will be reviewed together and the review will show the general results of the administration of the Excise Department in the territories subject to the control of the Government of Bombay.

(G. R. Nos. 4020, dated 2nd August 1880, 2412, dated 29th April 1881, 6125, dated 18th October 1881, and 6572, dated 4th November 1881.)

2. Every effort should be made to submit the Administration Reports as soon as possible after the close of the year to which they relate. The reports lose much of their value and interest by being prepared late, and His Excellency in Council hopes that the wish of the Government of India, that they should receive these and other reports of a financial nature within six months of the close of the year to which they relate, will in future be complied with. For this purpose, the A'bkári Reports should reach this Government by 1st January at the latest.

(G. R. No. 5923, dated 29th August 1882.)

3. The annexed forms should be adopted in the A'bkári Administration Reports. Copies of the forms will be kept in stock at the Government Central Press, and will be supplied to the officers concerned in accordance with their requirements.

The Commissioner in Sind and the Political Resident, Aden, should enter in the forms appended to their reports, the particulars about opium, and also send extracts from the returns to the Commissioner of Customs, Salt, Opium and A'bkári to enable him to offer such remarks as may be called for, relating to the opium arrangements in Sind and Aden, in the general report which he submits to Government.

(G. R. No. 5599, dated 3rd August 1893.)

FORM No. 1.

Net Revenue of 189 -9

17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
THE YEAR BY DISTRICTS FROM														
preparations Poppy Heads.			Drugs other than Opium.			Fines, Forfeitures and Miscellaneous.								
			Gánja, Bháng, &c.											
Deficiency in Minimum Guaranteed Vend.	Gain on Sale-proceeds of Opium.	Total.	Fees on Permits.	License Fees.	Total.	Fines and Forfeitures under A'bkári Act.	Fines and Forfeitures under Opium Act.	Other items, A'bkári Revenue.	Other items, Excise Opium Revenue.	Total.	Grand Total.	Total Charges as in Form 2.	Net Revenue in the year.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	

IMPERIAL FORM No. 2.

Excise Charges of 189 -9 .

1	2			3			4			5			6			7			8
District.	Detail of Charges during the year.															Grand Total Charges.			Remarks.
	Establishment.			Travelling Allowance.			Supplies and Services.			Contingencies.			Refunds.						
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	
Bombay—																			
Commissioner of Customs ...																			
Collector of Land Revenue, Customs and Opium																			
Collector of Salt Revenue ...																			
Ahmedabad																			
Kaira																			
Panch Mahâls																			
Broach																			
Surat																			
Thána																			
Násik																			
Khándesh																			
Ahmednagar																			
Poona																			
Sátára																			
Sholápur																			
Bijápur																			
Belgaum																			
Dhárwár																			
Kánara																			
Ratnágiri																			
Kolába																			
Total, Charges for the year ...																			

IMPERIAL FORM No. 3.

IMPERIAL

Manufactories, Licenses

1	2	3	4	5	6	7	8	9	10	11	12	13	14
District.	Manufacture of Liquor—Number of					Vend of							
						Number of wholesale licenses for sale of					Number of special licenses of liquors, otherwise than retail shops, *e.g.* Hotels, Rooms and		
	Breweries.	Distilleries for the manufacture of spirit paying duty at higher rates than ordinary country spirits.	Country Spirit Distilleries.			European liquors imported or manufactured in India.	Country spirit.	Country fermented liquor (toddy).	Opium and its preparations.	Drugs other than opium.	Hotels.	Ordinary Refreshment Rooms and Stalls.	Railway Refreshment Rooms.
			Central Distilleries, public or private.										
			Mhowra and molasses spirit.	Toddy spirit.	Out-stills.								
Bombay ...											1		
Ahmedabad ...													
Kaira													
Panch Mahâls ...													
Broach													
Surat													
Thána													
Násik													
Khándesh ...													
Ahmednagar ...													
Poona													
Sátára													
Sholápur ...													
Bijápur ...													
Belgaum ...													
Dhárwár ...													
Kánara													
Ratnágiri ...													
Kolába													
Total ...													

Note.—When one license covers the sale of more than one kind of liquor or drug, the shop shoul

FORM No. 3.

and Shops.

15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
LIQUOR AND DRUGS.														
for retail sale in ordinary Refreshment Steamers.		Number of shops licensed to sell by retail.												
				Country fermented liquor (toddy).					Opium and its preparations.					
Travellers' Bungalows.	Temporary Refreshment Stalls.	European liquors imported or manufactured in India.	Country spirit.	Domestic consumption licenses.	Hawking licenses.	Tree-foot booth licenses.	Toddy-shop licenses.	Total.	Raw Opium.	Madat and Chandul, and other preparations of Opium.	Total of columns 24 and 25.	For medical purposes (druggists' permits and the like.)	Drugs other than Opium (Bhang Ganja, &c.)	REMARKS

be shown in the column for one kind only, the fact being noted in the column for remarks.

IMPERIAL

Duty and

1	2	3	4	5	6	7	8	9	10	11
District.	Spirits manufactured in India paying Duty at higher rates than ordinary Country Spirits.									
	Ordinary Spirits.		Spirits of Wine.		Methylated Spirits of Wine.		Perfumed Spirits.		Malt Liquor.	
	Issues at average strength of ( ) degrees Imperial Gallon.	Rate of duty per Imperial Gallon of ( ) London Proof.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon of ( ) London Proof.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.
Bombay ...										
Ahmedabad ...										
Kaira ...										
Panch Maháls ...										
Broach										
Surat										
Thána										
Násik										
Khándesh ...										
Ahmednagar ...										
Poona										
Sátára										
Sholápur ...										
Bijápur										
Belgaum ...										
Dhárwár ...										
Kánara										
Ratnágiri ...										
Kolába										
Total ...										

FORM No. 4.

Consumption.

12	13	14	15	16				17	18		19			20			21
COUNTRY SPIRITS ISSUED FROM CENTRAL DISTILLERIES, PUBLIC OR PRIVATE.								OPIUM AND ITS PREPARATIONS.						OTHER DRUGS.			
Issues of Imperial Gallons.				Rates of duty.				Issues in sers (1 sér = 2 lbs. of 40 tolas each) from Government Treasuries (or in districts where the supply is not derived entirely from Treasuries, amount sold by retail).	Prices per ser (2 lbs. of 40 tolas each).					Amount sold by retail in sers (1 ser = 2 lbs. of 40 tolas each).			REMARKS.
At strength of	At strength of	At strength of	Equivalent of London Proof of the total of columns 12, 13 and 14.	Strength.	Per gallon.				Wholesale, that is, price at which Opium is sold from the Treasury.		Retail average price at which retail Vendors sell.			Bhang.	Gánja.	Other sorts.	
					Rs.	a.	p.		Rs.	a.	Rs.	a.	p.				

IMPERIAL FORM No. 5.

Incidence of Consumption.

1	2	3	4	5	6	7	8	9	10	11	12	13	14
District.	Population.				Number of Persons per retail shop for sale of				Gross Excise Receipts per ten thousand of total population to nearest Rupee.			Net Excise Revenue from all sources per ten thousand of total population, *see* column 30 of Form 1.	Remarks.
					Liquors.		Drugs.						
	Hindus.	Musalmans.	Others.	Total.	Country spirits, column 18 of Form 3.	Country fermented liquors, column 23 of Form 3.	Opium and its preparations, column 26 of Form 3.	Other Drugs, column 28 of Form 3.	From spirits and fermented liquors, total of columns 2, 6 and 14 of Form 1.	From Opium and its preparations, column 19 of Form 1.	From Drugs other than Opium, column 22 of Form 1.		
Bombay													
Ahmedabad ...													
Kaira													
Panch Maháls ...													
Broach													
Surat													
Thána													
Násik													
Khándesh													
Ahmednagar ...													
Poona													
Sátára													
Sholápur													
Bijápur													
Belgaum													
Dhárwár													
Kánara													
Ratnágiri													
Kolába													
Total ...													

4. In the Ábkári Administration Reports, information concerning the number of licensed liquor shops in each district should be given in a summarized form, with explanations of any serious increase or decrease. (S. of S. No. 22 (Rev.), dated 16th November 1882; *vide* G. R. No. 9037, dated 23rd December 1882.)*

5. The printing of the separate reports for each district appended to the Commissioner's Ábkári Administration Report involves unnecessary expense besides delay. In future, therefore, only the reports of the Commissioners, which should and usually do state all the material facts, should be printed. (G. R. No. 2573, dated 25th March 1884.)

6. In the A'bkári Administration Reports the Commissioner should include tables of issue for consumption in a *general* form. (G. R. No. 3426, dated 28th May 1888.)

7. The details of any action taken during the year in respect of the introduction of a system of modified local option in excise affairs should be introduced into the Annual Excise Administration Reports. (G. I., F. & C., No. 6570, dated 31st December 1889; *vide* G. R. No. 878, dated 3rd February 1890.)

8. Any marked increase in the number of licensed shops for retail sale of liquors or drugs should be clearly explained in the Annual Excise Administration Reports. (G. I., F. & C., No. 1572, dated 15th April 1891; *vide* G. R. No. 2967, dated 30th idem.)

9. The lumping together of licenses for toddy shops and tree-foot booths, and the exclusion from the table of hawking licenses and of licenses to tap trees for the extraction of toddy to be used for domestic consumption (which in some districts have taken the place of the tree-foot booth licenses granted in former years) is apt to give rise to misapprehension regarding the sufficiency of the arrangements made for the supply of raw toddy. In future A'bkári Administration Reports regarding the statistics of each of the abovementioned sources of supply should be included in the tabular statement. Information should also be given regarding the quantities and kinds of imported wines and spirit sold at the shops licensed for the sale of that class of spirit. Precise information should also be given regarding the causes of fluctuations in the country spirit and toddy consumption of the various localities and of the measures taken to remedy defects observed. It is very necessary that Collectors and the Commissioner of A'bkári should carefully watch the progress of consumption and the working of all arrangements in operation in their charges from month to month, and that they should institute prompt inquiry into all doubtful circumstances that may come under their notice and take timely measures for remedying defects. (G. R. No 3703, dated 1st June 1891.)

10. The system of A'bkári Administration throughout the Presidency has now become well established, and it is no longer necessary that the operations of

* *Vide* also Orders Nos. 5 and 6, Sub-head II, under the Head "Opium."

the Department should be described in full detail in each year's administration report. All changes of any importance in each district and its condition as regards offences against the ábkári laws should be noticed; fluctuations in consumption and increases and decreases in the number of shops licensed for the sale of liquor of each kind should be reported and explained; and the broad results of the year's administration should be clearly stated and reviewed. But the mass of detail hitherto usually given in these reports will bear considerable curtailment. (G. R. No. 5741, dated 13th July 1892.)

11. The consumption of each of the different kinds of intoxicating drugs should be shown in the A'bkári Administration Reports. (G. I., F. & C., No. Ex.-3228, dated 4th August 1892; *vide* G. R. No. 6748, dated 22nd idem.)

12. In the A'bkári Administration Reports, the quantity of bháng consumed should be distinguished from gánja. (G. R. No. 5668, dated 5th August 1893.)

13. The Collector of Salt Revenue, Bombay, should submit monthly reports to Government showing the quantity of country liquor exported each month to Bombay from the distilleries at Uran as compared with the quantity removed during the corresponding period of the preceding year, and the collections for the same periods on account of still-head duty. (G. R. No. 1264, dated 1st March 1875.)

14. The Accountant General should submit every year, for transmission to the Government of India for incorporation in Part III of the Series of Financial and Miscellaneous Statistics, a statement * in the following form showing the excise receipts and charges in the Bombay Presidency:—

Details of Receipts and Charges under Excise in Bombay.

Bombay	Bombay Presidency including the Island of Bombay.	Town and Island of Bombay only.
	£	£
Receipts from duty on Spirits†—		
English		
Country		
Total ...		
Drugs other than Opium—		
Gánja		
Others		
Total ...		
Opium (Excise)—		
Total Gross Receipts ...		
Do. exclusive of Opium .		
Charges—		
Cost of Opium		
Other Charges		
Total ...		

* The date for the submission of this statement to the Government of India is 31st August. (G. I., F. & C., No. 29 S., dated 22nd January 1894; *vide* G. R. No. 1032, dated 9th February 1894.)

† The receipts from the duty on beer should be exhibited separately from spirits. (G. I., F. & C., No. 4174 S., dated 15th October 1894; *vide* G. R. No. 9290, dated 13th November 1894.)

Bombay.	Bombay Presidency including the Island of Bombay.	Town and Island of Bombay only.
	£	£
Net Receipts from other than Opium	.....	.....
Do. from Opium	.....	.....
Total Net Receipts ...	.....	.....

(G. I., F. D., Nos. 3906, dated 9th October 1875, 2428, dated 28th June 1878, and 255, dated 18th January 1888; *vide* G. Rs. Nos. 3371, dated 4th July 1878, and 820, dated 6th February 1888.)

15. The statistical return of excise receipts and charges annually furnished for incorporation in the Finance and Revenue Accounts, Part III, should be prepared in accordance with the terms of the Resolution of the Government of India in the Department of Finance and Commerce, No. 1142, dated 17th March 1892, regarding interprovincial adjustments, which are forbidden from 1st April 1892. (G. I., F. & C., No. 151 S., dated 19th September 1893; *vide* G. M. No. 6968, dated 27th idem.)

16. It is expedient that the revenue from the excise duty on beer brewed in India, levied under Acts I of 1886 (Madras), V of 1878 (Bombay), and the Excise (Malt Liquor) Act XIII of 1890, should be separately shown in the statistics relating to excise, instead of being included under spirits Arrangements should accordingly be made for the separate exhibition of the receipts from the duty on beer in the Provincial Excise Tables furnished to the Finance and Commerce Department and published in the Financial and Commercial Statistics for British India. This will necessitate a corresponding reduction in the receipts under "Spirits, country". (G. I., F. & C., No. Statis.-5174, dated 15th October. 1894; *vide* G. R. No. 9290, dated 13th November-1894).

17. The Commissioner of A'bkári and the Commissioner in Sind should submit statements, in the following form, of breweries in operation in the Bombay Presidency during the year, for transmission to the Government of India within one fortnight after the close of each calendar year:—

Statement of Breweries in operation in the————during the year——.

Serial Number.	Name of town or station at which located	Year in which established.	Estimated outturn in gallons of ale, porter and beer during the past 12 months.	REMARKS.

(G. R. No. 4916, dated 25th September 1878, and G. M. No. 5077, dated 4th October 1878.)

18. The Commissioner in Sind should submit by, or as soon as possible after, the 15th of August in each year, to Government in the General Department a summary of his annual Excise Report for incorporation in Chapter V, Part II of the General Administration Report. This summary should contain a brief account of the excise operations of the year taken as a whole, and should not exceed in length any more than a page of printed matter at the outside. The materials furnished in paragraph 18 of the Collectors' and Deputy Collectors' Annual Administration Reports are altogether insufficient to enable the compiler to prepare from them a comprehensive account of the year's operations taken as a whole. A clear summary of the leading facts pertaining to the year, similar to that furnished by the Commissioner of Customs, Salt, Opium and A'bkári for the Presidency Proper, is what is required, and in framing it the lines on which the Excise Administration Report for Sind is written should generally be observed. (G. R. No. 3455, dated 11th May 1889.)

II.—General Principles and Policy.

1. The retail by Government officers of any sort of fermented liquor, spirit or drug is disapproved. Government has nothing to do with the trade in fermented liquors, spirits or drugs, and it is important that nothing should be done which might compromise this essential principle. The officers of the Government should interfere in the trade just so far as is necessary to enforce the taxation imposed upon it by law, and no further. If in any place the trade cannot be carried on consistently with the just demands of the State, it must cease, though it will probably always be found that the difficulty arises from the absence of proper fiscal arrangements. It would, however, be better that the excise revenue in any such place should be sacrificed, than that the officers of the Government should assume functions calculated to expose the policy of the State to misunderstanding. (G. I., F. D., No. 3125, dated 19th May 1874; *vide* G. R. No. 2813, dated 3rd June 1874.)

2. Government has frequently enjoined on Collectors the necessity of doing all they can to discourage the extension of drinking; but it is always to be borne in mind that it is the greatest possible mistake to allow smuggling. When people have a taste for liquor they will certainly obtain it, and if there be insufficient shops they will smuggle. The evil effects of this are two-fold. It renders inefficient the restrictions which Government desire to place upon the excessive consumption of liquor, and it injures the revenue. (G. R. No. 6092, dated 27th October 1875.)

3. The Governor in Council can only reiterate the principle that has been so often expressed by Government that Government do not desire to make any revenue from ábkári, but where there is a population habituated to the use of spirits, it may

be assumed that they will find means to gratify their tastes, and if they cannot procure spirits on tolerably easy terms, they will smuggle. The Collector, therefore, in issuing licenses should be guided by this principle. Where there is already a demand for spirits, the Collector should take measures to supply it and to receive such revenue from it as may reasonably be expected, but he should carefully avoid encouraging the consumption of liquor by making it very easy to obtain or very cheap. (G. R. No. 2838, dated 30th May 1879.)

4. It should be fully understood that a low rate of duty on spirits should never be maintained for the purpose of stimulating consumption. Facility of obtaining intoxicating liquor, no doubt, aids in increasing consumption, but if a real demand in any locality is not met by a supply of taxed liquor, illicit distillation will be encouraged. The matter is not one regarding which any hard-and-fast rule can be laid down, but Government has no hesitation in leaving it to the Collectors, acting under the advice and control of the Commissioner of Customs, Salt, Opium and A'bkári, who may safely be trusted to exercise an intelligent discretion. (G. R. No. 7060, dated 22nd September 1883.)

5. The main features of the policy of Government in respect to the ábkári management are—

(*a*) to equalize the duty on mhowra and toddy spirit;

(*b*) to enhance this duty gradually so as to assimilate it with the rates of duty on imported liquor; and

(*c*) to secure to consumers a supply of raw toddy at low prices.

(G. R. No. 3898, dated 28th June 1887).

6. In controlling and directing the Indian Excise Administration the Supreme and Local Governments are following and have followed the principle that as high a tax as possible should be placed on spirits without giving rise to illicit distillation. In the interests of the Indian people, as well as in the interests of the Indian Treasury, the excise systems of India must always be based upon the considerations:—

(1) that extension of the habit of drinking among Indian populations is to be discouraged;

(2) that the tax on spirits and liquors should be as high as may be possible without giving rise to illicit methods of making and selling liquor.

Subject to the above considerations, as large a revenue as possible should be raised from a small consumption of intoxicating liquors. (S. of S. No. 28 Rev., dated 19th April 1888; *vide* G. R. No. 6122, dated 11th September 1888.)

7. There occur passages in periodical reports which read as if the increase of the excise revenue was the paramount object of good administration. Revenue officers are naturally apt to give prominence in their reports to increased revenue, taking for granted that the authorities to whom the reports

are addressed will know that the increase has been obtained by successful administration on the principles insisted on by the Secretary of State. It is obvious that a revenue officer has cause for congratulation if he can point to increasing revenue with the consciousness that he has made the consumers of intoxicating drinks pay more dearly than they did before. The moral obligation of taking as high a tax as possible on all liquor consumed, while repressing illicit consumption, is accepted by him as a settled principle; and naturally he finds no occasion to embody in a report of the year's administration what he and everybody who has to deal officially with his report look upon as beyond the possibility of being seriously challenged. But as these reports are sometimes used as basis for attacks on the administration, the Government of India share the Secretary of State's opinion that at the risk of tedious repetition, and of placing well-understood doctrine on record year after year, administrative officers and Local Governments should be careful to employ language which cannot give colour to the idea that the object of the Excise Department is to increase revenue at the sacrifice of social considerations. (G. I., F. & C., No. 213, dated 11th August 1888; *vide* G. R. No. 6132, dated 11th September 1888.)

8. The principles on which Her Majesty's Secretary of State for India has more than once requested that the excise administration in India should be based, are :—

(1) that any extension of the habit of drinking among Indian populations is to be discouraged;

(2) that the tax on spirits should be as high as may be possible without giving rise to illicit methods of making and selling liquor;

(3) that, subject to these considerations, a maximum revenue should be raised from a minimum consumption of intoxicating liquors.

The Government of India desire again to place on record their concurrence in these principles on which the instructions regarding excise administration issued by the Government of India in the past have been founded. The Governor General in Council is aware that Local Governments and Administrations have also accepted these principles, and have endeavoured to give practical effect to them although the varying circumstances of different localities have prevented the adoption of uniformity in their application.

In order to ensure that the wishes of Her Majesty's Secretary of State, of the Government of India and of the Local Government in this respect are carried into effect, all officers who are engaged in the excise administration should be again instructed that these are the principles on which the Department should be administered, and that they must be the foundation of any proposals for the modification and improvement of the existing systems. The Government of India trust that the Local Governments will

also recognize the necessity of increased vigilance in watching the practice of their executive officers, and of introducing from time to time such reforms of the excise system as experience may show to be practicable. (G. I., F. & C., No. 3390, dated 3rd July 1889; *vide* G. R. No. 5179, dated 19th idem.)

9. The Secretary of State for India fully accepts the general principles stated in the following paragraph of the letter from the Government of India, No. 29, dated 4th February 1890, as those which should guide the Local Governments and their revenue officers in administering excise affairs, and considers that, save under very exceptional circumstances and in strictly limited areas the central distillery system of excise management should be preferred to the farming system or the outstill system. The former system provides that all licit spirit shall pay a still-head duty per gallon proportionate to its alcoholic strength, whereas the other two systems permit, if they do not stimulate, the production and sale of large quantities of comparatively cheap spirit, even when effort is made to limit the capacity of stills, and to prescribe a minimum retail price:—

"103. Looking to all the conditions of the very difficult problem with which we have to deal, we have after careful consideration arrived at the conclusion that the only general principles which it is expedient or even safe to adopt are the following:—

(1) that the taxation of spirits and intoxicating liquors and drugs should be high and in some cases as high as it is possible to enforce;

(2) that the traffic in liquor and drugs should be conducted under suitable regulations for police purposes;

(3) that the number of places at which liquor or drugs can be purchased should be strictly limited with regard to the circumstances of each locality; and

(4) that efforts should be made to ascertain the existence of local public sentiment and that a reasonable amount of deference should be paid to such opinion when ascertained.

These are the principles which have been laid down for the guidance of local authorities by the Government of India in the past, with the single exception that the arrangements for ascertaining public sentiment were imperfect and not authoritatively imposed."

(S. of S. No. 25 Rev., dated 27th March 1890; *vide* G. R. No. 3403, dated 16th May 1890.)

10. The evils of the outstill system can be greatly mitigated by—

(*a*) the careful limitation of the number of licensed liquor shops;

(*b*) the restriction placed on the capacity and working of licensed stills;

(*c*) the enforcement of a minimum price below which liquor must not be sold.

The past history of excise administration in Bengal, the North-West Provinces, and the Central Provinces affords ground for the opinion that the outstill system was introduced or re-introduced into parts of those provinces because the central distillery system had, as then worked, promoted the

illicit manufacture and consumption of liquor. But the experience of Madras and Bombay, where much attention has been successfully given to excise matters, shows that the central distillery can be worked so as to keep down consumption and at the same time to enhance the revenue from and the price of liquor. (S. of S. No. 38 (Rev.), dated 28th March 1889; *vide* G. R. No. 3666, dated 18th May 1889).

III.—Duties and Powers of Officers.

1. The control in all ábkári matters in the Presidency Proper is vested in the Commissioner of Customs, Opium and Ábkári* and in such matters the Collectors are under the orders of the Commissioner of Customs, Opium and Ábkári, and not of the Commissioners of Divisions, who no longer possess or are authorized to exercise any powers in those matters, and Government will not sanction any interference on the part of Commissioners of Divisions with the authority in respect of all questions relating to ábkári and opium conferred upon the Commissioner of Customs, Opium and A'bkári. (G. R. No. 2703, dated 26th April 1882.)

2. The Collectors are under the Commissioner of A'bkári in regard to all ábkári matters and communicate with Government through him. (G. R. No. 5212, dated 4th August 1882.)

3. The Commissioner of Customs, Salt, Opium and A'bkári does not exercise any control, executive or account, over Collectors in the matter of tree-tax collections. The accounts do not pass through his office. The whole business is that of the Collector's regular establishment and is under the control of the Collector, the Divisional Commissioner and the Accountant General, and the Commissioner of Customs, Salt, Opium and A'bkári should not interfere except by way of advice. The monthly returns for showing the progress of ábkári revenue and operations in each district submitted by the Collectors to the Commissioner of Customs, Salt, Opium and A'bkári are prepared by the Huzúr Deputy Collectors and are furnished to the Commissioner of Customs, Salt, Opium and A'bkári for statistical and administrative purposes, to show him the progress of tree-tapping, consumption of liquor and revenue realization in each district. He should call the attention of the Huzúr Deputy Collector, or Collector, to any abnormal

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*By Government Notification, Political Department, No. 7480, dated 18th December 1886, the Political Resident, Aden, has been appointed to be a Commissioner for the purposes of the Bombay A'bkári Act in the Island of Perim; and by Government Notification No. 7481 of the same date the Assistant Political Resident, Perim, has been appointed to exercise in the Island of Perim all the powers and perform all the duties conferred and imposed by the A'bkári Act on a Collector.

Government Resolution, Political Department, No. 7465, dated 11th November 1889, instructed the Political Agent to enforce such of the provisions of the A'bkári and Opium Acts and Rules as could be enforced without hardship in a somewhat primitive state of society.

outstanding balances observable, and ask the reason why they are outstanding, in connexion with possible undue pressure of rate of taxation or other administrative arrangements. He has neither responsibility nor control in the matter of collections made by the Collector's revenue establishments. (G. R. No. 382, dated 16th January 1891.)

4. The duty of selecting the holders of ábkári farms from amongst the candidates who are willing to take them on the terms specified, is entrusted by Government to the Commissioner of Customs, Salt, Opium and A'bkári. (G. R. No. 4229, dated 16th June 1890.)

5. Officers entrusted with the disposal of liquor contracts will be held liable for the loss sustained by Government in consequence of their proceedings. (G. R. No. 1642, dated 24th April 1862.)

6. It is not considered desirable that the Military authorities in cantonments should be entrusted with the administration of the A'bkari Department within cantonment limits. In respect, however, of such matters as the location of shops and any increase or decrease in the number of spirit shops in a cantonment, the Collector acting under the Commissioner of Customs, Salt, Opium and A'bkári should consult the Cantonment Committee or Magistrate. If the views of the Collector and the Cantonment Committee do not agree, the question can be referred to Government for decision. (G. R. No. 7347, dated 10th September 1885.)

7. Government desire that Assistant and Deputy Collectors should take an active interest in the work of the Ábkári Department in the tálukas under their charge, keeping themselves informed of the work done by the Inspectors or their subordinate establishment. (G. R. No. 1600, dated 8th March 1888.)

8. More general interest in ábkári matters on the part of the Assistant and Deputy Collectors in charge of sub-divisions, is much to be desired. There is no branch of the administration which has a stronger claim on the interest and assistance of the District and Police officers than ábkári, not less in view of its fiscal importance, which is great, than of its intimate connection with the moral and material welfare of the people. (G. R. No. 4521, dated 23rd June 1893.)

9. The Commissioner of Ábkári may delegate to Collectors, under Sections 6 and 8 of the A'bkári Act, authority to assign such duties as they may think fit under the Act to the officers of the A'bkári Department. (G. R. No. 4422, dated 23rd August 1879.)

10. Collectors are authorized to sanction refunds of over-collections made and credited to "Excise" to the extent of Rs. 100 in each case. (G. R. No. 8543, dated 10th December 1891.)

11. The 2nd paragraph of Section 6 of the A'bkári Act, 1878, provides that Government, or subject to such orders as may from time to time be passed by Government in that behalf, the Commissioner may invest any Government officer or *any other person* with such powers and impose upon him such duties under this Act as he may deem fit. There is no objection, therefore, to the investiture of Municipal officers who are not Government officers with powers under Section 37, and, by consequence, with authority to exercise powers under Section 15 of the Opium Act, 1878. (L. R. No. 620, dated 25th May 1881; *vide* G. R. No. 3156, dated 2nd June 1881.)

12. The latter part of paragraph 2, Section 6, of the A'bkári Act renders it obligatory on Government officers to exercise any powers and discharge any duties conferred or imposed upon them under the Act, and they are punishable by the Commissioner under Section 7 for neglect of their duty or carelessness, &c., but neither of these provisions applies to "other persons" upon whom such powers are conferred or such duties imposed. Municipal executive officers may therefore, it seems, ignore with impunity Government Notification No. 6700,* dated 27th September 1882 (which invests them with powers under Section 37 of the A'bkári Act, 1878, in addition to the powers and duties incident to their respective principal offices), and it is unnecessary to alter it in order to relieve them of responsibility. (L. R. No. 161, dated 6th February 1883; *vide* G. R. No. 1557, dated 24th idem.)

13. The Commissioner of Customs, Opium and A'bkári is authorized under Section 6, clause 2, of the A'bkári Act to appoint such employés of liquor farmers as he deems necessary to be ábkári officers. (G. R. No. 2805, dated 28th April 1882.)

14. It is inexpedient to invest with power under Section 36 of the A'bkári Act private persons in the employ of an ábkári contractor. (G. R. No. 782, dated 29th January 1883.)

15. No doubt Collectors, as defined by the A'bkári Act, are the only persons who can exercise power under Section 55, in virtue of their office, but, 'subject to such orders as may from time to time be passed by Government,' the Commissioner has power, under paragraph 2 of Section 6 to confer any power or impose any duty under the Act upon any Government officer in any department. No power or duty is excepted from this authority, and it is competent to the Commissioner under it to confer the power of a Collector under Section 55 on any Government officer. (L. R. No. 384, dated 10th March 1884; *vide* G. R. No. 2586, dated 25th idem.)

16. In exercise of the powers conferred by Section 6 of the Bombay A'bkári Act, 1878, His Ex-

* *Vide* page 430 of the Compilation of General Rules.

cellency the Governor in Council is pleased to confer on the Chief of Vinchur the power (to the extent exercised by an Assistant Collector under Government Notification* No. 5266, dated 1st October 1879) of granting permits under Section 13 of the said Act for the transport or removal of liquor or intoxicating drugs from and to places within his territory. (G. N. No. 6689, dated 15th December 1879.)

17. Under Section 6, clause 2, of the Bombay A'bkári Act, 1878, His Excellency the Governor in Council is pleased to invest the Thándár of the Pandu Mewás under the Rewa Kántha Agency with powers under Section 13 of the said Act. (G. N. No. 776, dated 2nd February 1888.)

18. In exercise of the power conferred by Section 6 of the Bombay A'bkári Act, 1878, and in continuation of the Government Notification No. 5266,* dated 1st October 1879, published in the *Bombay Government Gazette* for 1879, Part I, page 816, the Governor in Council is pleased to invest the following officer with the power, to the extent hereinafter mentioned, of issuing permits under Section 13 of the said Act for the transport or removal of country liquor or intoxicating drugs from any place within the limits of his local jurisdiction :—

	Quantities for which permits may be given.		Places for transport or removal to which permits may be given.
	Country liquor.	Intoxicating drugs.	
The Magistrate for the time being stationed at Bándra in the Thána District.	Not exceeding 500 gallons.	Not exceeding 2 Indian maunds.	Any place in the same District.

(G. N. No. 6133 A, dated 8th September 1891; *vide* G. R. No. 6133 of the same date.)

19. In exercise of the power conferred by Section 6 of the Bombay A'bkári Act, 1878, Government are pleased to invest the agent of the country spirit farmer of the Surat District, in charge of the country spirit depôt in Surat City, with the power of issuing permits under Section 13 of the said Act for the transport or removal of the country liquor in quantities not exceeding 20 gallons from the said depôt to the liquor shops in Surat City. (G. N. No. 8613, dated 2nd November 1892.)

20. In exercise of the power conferred by Section 6 of the Bombay A'bkári Act, 1878, and in continuation of the Government Notification † No. 4087, dated 5th August 1879, published in the *Bombay Government Gazette* for 1879, Part I, page 678, the Governor in Council is pleased to invest the following officer with the power, to the extent hereinafter

* Printed at page 430 of the Compilation of General Rules.

† Printed at pages 430—431 of the Compliation of General Rules.

mentioned, of giving special orders under paragraph 2 of Section 17 of the said Act, within the limits of his local jurisdication for the occasional sale of country liquor or intoxicating drugs in excess of such limit, as shall from time to time be prescribed by Government under paragraph 1 of the said section :—

	Quantities of which special orders may be given.	
	Country liquor.	Intoxicating drugs.
The Magistrate for the time being stationed at Bándra in the Thána District.	Not exceeding 20 gallons.	Not exceeding 250 tolas.

(G. N. No. 6133, dated 8th September 1891.)

21. In exercise of the power conferred by paragraph 2, Section 6, of the Bombay Ábkari Act, 1878, the Governor in Council is pleased to invest the following officers with power to make requisitions, within the limits of their respective charges, under Section 33 (*b*) of the said Act, *viz.* :—

(1) Every Assistant and Deputy Collector in charge of a Huzúr station or sub-division of a district;

(2) Every Mámlatdár, Mahálkari and Aval-kárkun having magisterial powers and every City Magistrate;

(3) Every Superintendent, Assistant Superintendent, Inspector and Chief Constable of Police and

(4) Every A'bkári Inspector and Sub-Inspector.

(G. N. No. 8827, dated 22nd December 1891.)

22. In exercise of the power conferred by Section 6 of the Bombay A'bkári Act, 1878, the Governor in Council is pleased to empower, within the limits of the Town and Island of Bombay, Gaugers and Clerks of the A'bkári Department employed within the said limits when performing the duties of Inspectors or Sub-Inspectors under the orders of the Collector of Land Revenue, Customs and Opium, Bombay :—

(*a*) to make the requisitions referred to in Section 33 (*b*) and

(*b*) to exercise all the powers conferrable under Sections 36 and 37 of the said Act.

(G. N. No. 3569, dated 16th May 1893.)

23. The Governor in Council is pleased to invest the following officers with powers under Section 36 of the Bombay A'bkári Act of 1878 :—

(1) Special Salt Inspector in Sind.

(2) Salt and Assistant Salt Inspectors from time to time posted for patrol duty on the Khairpur, Buhawalpur and Khelat Frontiers.

(G. N. No. 2850, dated 25th April 1891.)

24. In exersise of the powers conferred by Section 6 of the Bombay A'bkári Act, 1878, the Governor in Council is pleased to invest all Head Constables of Police specially appointed for the protection of the ábkári and opium revenue in the Presidency of Bombay, including Sind, with powers under Section 36 of the Bombay A'bkári Act, 1878. (G. N. No. 9579, dated 7th December 1892.)

25. Forest officers are invested with the following powers under the A'bkári Act:—

Conservators Deputy and Assistant and Extra Assistant Conservators Forest Rangers... ... Foresters	With the powers under Sections 36 and 37.
Forest Guards	With the powers under Section 37.

(G. Rs. Nos. 4510, dated 27th August 1879, and 9355, dated 29th November 1892.)

26. In exercise of the power conferred by paragraph 2 of Section 6 of the Bombay A'bkári Act, 1878, the Governor General in Council is pleased to invest all Inspectors and Sub-Inspectors of the Opium Department in the Town and Island of Bombay with powers under Sections 36 and 37, and also to invest the peons of the A'bkári and Opium Departments in the same town and island with powers under Section 37 of the said Act. (G. N. No. 6690, dated 29th September 1891.)

IV.—Establishments.

1. It is sufficient to report to the Government of India changes made in the petty establishments of the A'bkári Department in quarterly statements. (G. I., F. & C., No. 5767, dated 31st October 1887; *vide* G. R. No. 7860, dated 17th November 1887.)*

2. The Commissioner of A'bkári should refrain from employing establishments before obtaining the sanction of Government to their entertainment. (G. R. No. 4464, dated 6th July 1888.)

3. The duties of the Daroga, at the Sadar Distilleries in the Northern Division are—

1. To watch and regulate the manufacture of spirits at the distillery, keep an account of their quantity and strength, and see that none is removed contrary to rule.

2. To supervise the custody and due issue of mhowra, and keep the keys of the warehouses wherever situated.

3. To collect the still-head duty at the distillery and license fees from the retail vendors.

4. To prepare and be the channel of issue of the vendors' licenses, and report on all changes of locality, entry of fresh names on death, appointment of gumastas, &c.

5. To supervise all license shops within the radius of six miles of the distillery, examine their

* *Vide* Order No. 1, Sub-head III, under the Head "Salt".

accounts periodically, and see generally that the conditions of license are fulfilled.

6. To control and keep efficient establishment for the prevention of smuggling, illicit sale, and illicit exportation, and generally to see all provisions of the liquor laws enforced within the circle.

(G. R. No. 2797, dated 15th May 1875.)

4. The Local Government is authorized to sanction the payment of extra remuneration to the establishments employed at the distilleries in the Bombay Presidency for supervising the distillation of spirit beyond office hours, on the condition that the extra remuneration paid to the establishments will be recovered from the liquor farmers concerned. (G. I., F. & C., No. 3964, dated 10th November 1885—*vide* G. R. No. 9608, dated 28th idem.)

5. The following rules have been laid down for the guidance of Collectors in the matter of regulating the payment of extra remuneration to distillery establishments for supervising the distillation of spirit on Sundays and holidays or beyond office hours:—

1. The Collector may, on the application of the farmer, allow the manufacture of spirit to be carried on in a distillery, for a specified period, on Sundays and holidays, and after sunset and before sunrise on working days, subject to the following conditions:

(1) That the distillery shall not be worked continuously for a period *exceeding* 144 hours, and there shall be an interval of complete cessation of work for 24 hours after every 144 hours of continuous work.

(2) That the farmer shall make suitable arrangements, to be approved by the Collector, for lighting the distillery while being worked at night time.

(3) That the farmer shall undertake to pay through the Collector extra remuneration to the distillery establishment in accordance with the following scale:—

For extra night work.

For attendance after sunset till any hour up to midnight.	One-fortieth of the monthly pay of each member of the distillery establishment in attendance.
For attendance after midnight till any hour up to sunrise.	Ditto

For day attendance on Sundays and holidays.

For attendance after sunrise till any hour up to noon.	One-fortieth of the monthly pay of each member of the distillery establishment in attendance.
For attendance after noon till any hour up to sunset.	Ditto

No extra remuneration shall be payable to the men of the distillery guard.

For the purpose of these rules, the following shall be reckoned as holiday:—

If the Inspector in charge of the distillery is a—

Christian.

1 New Year's Day.
1 Good Friday.
1 Ascension Day.
1 Pentecost.
2 Christmas Day and preceding day.

6

Jew.

1 Pesách.
1 Tishabiáb.
1 Rosh Hoshána.
1 Kippur.
2 Sakoth.

6

Parsi.

1 Jamshedi Navroz.
2 Gátha Ghambár and Peteti.
1 Navroz or New Year's Day.
1 Khurdád Feast.
1 Atash Behram Shalgiri.

6

Mahomedan.

1 Shabeberát.
2 Ramzán.
1 Bakri Id.
1 Ashura.
1 Lailatul Kadra.

6

Hindu.

1 Sankrant.
2 Shimga.
1 Dasra.
2 Divali.

6

(G. Rs. Nos. 6882, dated 29th September 1886, and 5763, dated 22nd August 1891.)

6. It is not desirable that persons serving as A'bkári Inspectors should be Government nominees on Táluka Local Boards, as it is probably expedient that these officers should devote their entire time and attention to their own proper duties. (G. R. No. 1957, dated 7th March 1885.)

7. A'bkári Inspectors should not be subordinate to Mámlatdárs in matters of excise administration. (G. R. No. 1600, dated 8th March 1888.)

8. The A'bkári Inspectors and Sub-Inspectors should be placed in charge of ranges corresponding to the divisional charge of the Assistant or Deputy Collector, care being taken that the A'bkári officers are not under more than one superior Land Revenue officer. They are to submit their diaries and other reports to the Collector through the Divisional Officer, who is to closely scrutinize and test them and to bring to notice breaches of law and rules or any irregularities or carelessness, and to aid and advise the A'bkári officers as occasion may require. Mere account papers will go to the Huzúr Deputy Collector direct. Quarterly reports on the character and qualifications of the A'bkári subordinates are to be submitted by the Assistant and Deputy Collectors, and these latter are to consider themselves equally responsible with reference to all ábkári matters in their charges as in Land Revenue affairs, while they should also from time to time visit the various liquor shops for purposes of inspection. (G. R. No. 8059, dated 23rd October 1889.)

9. For the examination of A'bkári Inspectors and Sub-Inspectors printed papers should be issued as in the Revenue and Registration Departments, with separate answer sheets. The questions and answers should be prepared by the Commissioner of A'bkári, the assessment of the marks to be assigned to the replies given by the candidates being left to the local committees. Inspectors should be required to obtain at least 50 per cent. in each paper and 60 per cent. of the total marks, and Sub-Inspectors 40 per cent. in each paper and 50 per cent. of the whole, to be regarded as having passed the examination. (G. R. No. 7978, dated 21st October 1889.)

10. Native officers employed in the A'bkári Department in the Bombay Presidency receiving salaries of Rs. 150 and upwards should be officially addressed as "Ráo Sáheb" or "Khán Sáheb". (G. I., For. Dept., No. 2383—I, dated 18th July 1885; *vide* G. R. No. 6225, dated 31st idem.)

11. As it is necessary that officers newly appointed to the A'bkári Department should be able to test and gauge liquor before they enter upon their duties, they may be posted, upon their first appointment, to one or the other of the distilleries in Bombay or the Mofussil according as the system of accounts, &c., to be studied is in accord with that obtaining in the districts to which they may have been appointed. The maximum period for the duration of the course of training should be fifteen days. (G. R. No. 4890, dated 15th July 1890.)

12. The distinction between the "Ábkári Police" and the "Extra Police," under which heads the A'bkári Preventive Establishment was classed, is abolished. The A'bkári Police should be enrolled under the Bombay District Police Act, being made subject to the same deductions for pension and clothing as the Extra Police and other men of the regular District Police. The pay of the whole force should be debited, and the whole of the contributions received from the ábkári contractors towards the cost of these establishments should be credited to the "Police."

All members of the A'bkári Preventive Establishments are admitted to the special Police Pension Rules. (G. I., F. & C., No. 754, dated 9th May 1885; *vide* G. R. No. 4519, dated 5th June 1885; also G. Rs. Nos. 8083, dated 5th October 1885, and 655, dated 26th January 1886.)

13. The Police employed on ábkári duties should remain subordinate to the Superintendent of Police in matters of discipline, pay, promotion, leave, and the like, but they should receive their pay through the Inspectors under whom they may be serving, and they should submit all their applications for leave, &c., through the same officers. The Inspectors should correspond directly with the Superintendent of Police about the conduct, pay, leave, &c., of the policemen serving under them.

In all matters relating to Police, the Inspectors will be subject to the orders and control of the Superintendent of Police. It is important that the policemen deputed on ábkári duty under the A'bkári Inspectors, should be made to understand that they are to serve under the immediate orders of the A'bkári Inspectors and not under the orders of the Táluka Police Officers. The Superintendent of Police should also arrange for the periodical relief of Constables and Head Constables employed on ábkári duties, and to consider favourably recommendations made by the Inspectors for the transfer of policemen whom they may find not well suited for ábkári work. The Inspectors should report policemen to the Superintendent of Police whenever they consider punishment called for. (G. R. No. 4519, dated 5th June 1885.)

14. In view of the unpopularity in the police force of employment on ábkári duties, the special grant of hutting money to such of the A'bkári Police as cannot be provided with free quarters in distilleries, Police lines or elsewhere, is advantageous, and His Excellency the Governor in Council is accordingly pleased to direct that hutting money should be granted to the men referred to in the correspondence disposed of by Government Resolution No. 1164, dated 16th February 1892, at the rate of 8 annas per per head mensem. The savárs employed on ábkári duty in the Khándesh District should be allowed hutting money at the rate of Re. 1 per mensem.

The ábkári peons at the Presidency Town, who are not provided with Government quarters, should be granted hutting money at the rate of Re. 1 per head per mensem.

It should be understood that the cost involved by the grant of hutting money should be gradually recovered, as licenses fall in and new contracts are made, from the farmers. The Commissioner of A'bkári should, therefore, take this charge into consideration in fixing the value of the farms. (G. Rs. Nos. 1164, dated 15th February 1892, 6792, dated 23rd August 1892, and 1890, dated 15th October 1892.)

15. The 35 orderliés and detectives employed on ábkári duty in the Khándesh District, who are not provided with Government quarters, should be granted hutting money at the rate of 8 annas per man per month. (G. R. No. 2785, dated 20th April 1893.)

16. As a contribution towards the cost of establishment and contingencies, a fee of 6 pies per gallon should be recovered from the Uran distillers on all liquor removed from each distillery. (G. R. No. 2184, dated 14th April 1881.)

17. The Commissioner of Customs, Salt, Opium, and A'bkári is authorized to fix from time to time the amount of contribution on account of establishment charges payable by ábkári farmers. (G. R. No. 1277, dated 18th February 1890.)

18. The Commissioner of Customs, Salt, Opium and A'bkári is authorized to sanction charges on account of temporary excise establishments, which are covered by contributions recoverable under contract. On occasions when farms have temporarily to be conducted departmentally, owing to the inability of the new farmer to begin his contract immediately on the expiry of the old farm, the Commissioner is also authorized to sanction the charges on account of the temporary establishment required to be employed, the expenditure being indirectly met from the collections. (G. R., F. D., No. 3922, dated 5th December 1884, and G. R. No. 2218, dated 26th March 1891.)

19. As regards the question of the status of the A'bkári establishments, the cost of which is partly or wholly recovered from farmers, the Governor in Council does not think it desirable as a matter of principle that any A'bkári establishments entertained by Government should be treated as *foreign*. Nothing should be done that may tend to make the employés feel that they are employed and paid by any one but Government. All the A'bkári establishments are employed primarily for the protection of Government revenue and they should, therefore, be viewed as entertained in the interests of Government, and should not be considered to be in foreign service, a lump sum out of the cost being payable by the contractors, and the establishment entertained by the A'bkári Commissioner under the authority of Government Resolution, Financial Department, No. 3922, dated 5th December 1884, being treated as temporary. (G. R. No. 4954, dated 13th June 1892).

V.—Import, Export and Transport.

1. The bringing into British territory of liquor from any Native State, whether within the territorial limits of the Bombay Pressidency or not, is import as defined in Section 3, clause 10, of the A'bkári Act, V of 1878, and such import is prohibited under Section 9 of the Act. Any relaxation of the law on this point is quite unnecessary, but as regards import of liquor from States with which Government have entered into agreements and taken over the rights of manufacture and sale of liquor, the Collector may permit the free import of liquor from such States. (G. R. No. 6661, dated 8th November 1881.)

2. By its notification of 11th January 1870, published in the *Bombay Government Gazette* for 1870, Part I, page 19, Government declared the Gáekwár's territories to be foreign territory for the purposes of Act XI of 1869. This Act has been repealed by the Indian Tariff Act, XI of 1882*, but under Section 2 (2) of the repealing Act the above notification must be deemed to have been issued under Section 5 of it. Consequently liquor imported into British India from Navsári, which is in the Gáekwár's territories, is liable to the payment of duty under the Indian Tariff Act, and if the pre-

* Repealed by Act VIII of 1894.

scribed duty has been paid thereon, clause (*a*) of Section 9 of the A'bkári Act applies, and no obstacle can legally be placed on its import. Clause (*b*) and clause (*c*) of Section 9 of the A'bkari Act do not appear to apply to liquor so imported. (L. R. No. 175, dated 23rd October 1891; *vide* G. R. No. 8056, dated 11th October 1892.)

3. Whenever duty is lawfully levied at a customs port on spirit imported from another port or brought in bond, that duty must be of the nature of customs duty and not excise. It was not intended that the Customs officer should collect the excise, but the object of the Legislature seems to be that one or other duty, customs or excise, but not both, should be levied.

Clause (*a*) of Section 9 of the A'bkári Act is intended to carry out this object by excepting from ábkári rates liquor or intoxicating drugs on which payment under the Indian Tariff Act or other law in force relating to the *duties of customs* on goods imported into British India, has been made.

In the same manner, in the Indian Opium Act, 1878, opium is exempted from excise duty on which duty of customs has been levied.

If the law were uniform throughout British India, no spirit would be removeable from a distillery until excise duty had been paid thereon or a bond for such duty executed. But while there is no provision of this kind in the Bombay A'bkári Act, 1878, there is in the Excise Act, 1881, at Section 7.

(L. R. No. 203, dated 11th February 1882; *vide* G. R. No. 1776, dated 15th March 1882.)

4. The ábkári law in force in this Presidency does not provide for the importation into the Presidency of spirits of Indian manufacture without payment of the excise duty: on the contrary the provisions of the law and the policy of the ábkári administration in the Presidency require the payment of the duty immediately on importation. (G. R. No. 4533, dated 15th June 1883.)

5. The importation into the Bombay Presidency of spirits and spirits of wine from the Rosa Distillery, Sháhjehánpur, is permitted under the following conditions:—The duty payable should be fixed at the Sea-Customs Tariff rate in force for the time being. Importation should be allowed only on permits granted by the Collector of Bombay and on prepayments of duty. The duty payable should be paid to the Collector of Bombay before the spirits or spirits of wine are removed from the Rosa Distillery. (G. Rs. Nos. 4423, dated 29th July 1881, and 5374, dated 16th September 1881.)

6. Spirits as well as porter and beer of Indian manufacture intended for the use of Departments of Government should be required to pay the usual duty in the first instance, and a refund granted on the quantity actually delivered on production of a certificate signed by the head of the department

for which the liquor is intended. (G. Rs. Nos. 8540, dated 6th December 1882, and 1079, dated 8th February 1883).

7. The provisions of Government Resolutions Nos. 4423, dated 29th July 1881, and 8540, dated 6th December 1882, are applicable to liquor manufactured at Sháhjehánpur as well as to that manufactured at other places and imported in fulfilment of a Government contract. Where the importations are by sea, a wastage and dryage allowance of 25 per cent. should be added to the scale sanctioned in Government Resolution No. 2895, dated 5th April 1884. These rules do not apply to liquor imported by sea under bond. Such importations should be treated in the ordinary way. (G. R. No. 503, dated 23rd January 1888).

8. Wastage may be allowed on Sháhjehánpur rum imported into Bombay for Government Departments according to the following scale. The wastage allowance fixed in the scale should be the maximum rate and be given only on the condition that there are no grounds for suspecting that there has been fraud.

Scale of store wastage (per cent. per annum).

Rum in vats	4	In vats containing over 3,000 gallons, 2 per cent. only should be allowed.
Rum in butts (or pipes) ...	10	
Rum hogsheads (or casks) ...	10	

Scale of wastage on consignments sent from one station to another (and not issued en route).

By road—

Spirit ... ... 25 per cent. per annum.

By rail—

Spirit ... ... ½ per cent. per 100 miles.

It was thought that the question of ullage and wastage would not arise in connection with consignments other than those for Government Departments until a bonded warehouse was established, but it is not intended that, if the question did arise, the allowance for wastage and ullage should be refused in the case of private consignments.

(G. I., F. & C., No. 1208, dated 29th February 1884; *vide* G. R. No. 2895, dated 5th April 1884. And G. I., F. & C., No. 2913, dated 2nd September 1886; *vide* G. R. No. 6587, dated 17th idem.)

9. Although there can be little doubt that country vinegar, which invariably contains more or less alcohol, is technically spirit under the definition in Section 3 (7) of the A'bkári Act, it is neither necessary nor expedient to adopt with respect to it the precautions observed in the case of liquors ordinarily used as beverages. The fact that toddy containing the same amount of alcohol is not dearer than vinegar, makes it improbable in the highest degree that any one would either import or purchase after importation vinegar with the object of distilling inferior spirit from it.

The risk of loss to the revenue from vinegar being drunk as an exhilarant is so remote and insignificant that it may be properly disregarded until evidence is forthcoming that the revenue actually suffers from the practice. At present there is no such evidence. On the other hand, it is highly undesirable to interfere unnecessarily with the trade in vinegar for legitimate uses.

For these reasons it is unnecessary to test consignments of vinegar imported into Bombay by sea or by rail for alcohol by the distillation process, and it is sufficient to examine them by test, smell and by watching the action of the liquid on an alkali. If it is established by these tests that the liquid is undoubtedly vinegar, it should be passed as such without further exceptional treatment under the A'bkári Act.

(G. R. No. 9127, dated 19th November 1892.)

10. Under Section 10 of Bombay Act V of 1878, the Collector of Ahmednagar can authorize the export of imported foreign liquor into the Nizám's territory. No fee or duty should be levied on liquor so exported. (G. R. No. 4628, dated 3rd September 1880.)

11. The words "import" and "export" in Bombay Act V of 1878 (as defined in Section 3 (10)) respectively apply only to the conveying into or out of any part of the Presidency of Bombay from or to any other part of India than the Presidency of Bombay.

Perim as well as Aden being a part of the Presidency of Bombay (*vide* Notification No. 430-E. of the Government of India, Foreign Department, dated 13th February 1884, and 10 B. I. L. R., 261) a conveying from the one to the other would be a "transport" under Section 12 of Bombay V of 1878, and not an import or export under Section 3 (10).

Section 9 of Bombay Act V of 1878 would not, therefore, apply to such "transport".

Section 43 of Act VIII of 1878 only applies to goods exported from one Customs Port to another and then re-exported to a Foreign Port. Aden is a Foreign Port; *vide* Section 3 of Act VIII of 1878 (*e*). Section 43 would not, therefore, apply to goods sent from Aden to Perim.

If a notification under Section 11 declaring Perim a port has been issued, then Section 20 and Section 42 might apply to Perim, but Section 43 would not apply to goods imported at Perim from Aden.

Under Section 12 of Bombay Act V of 1878 no permit may be necessary for the transport of foreign liquor *bonâ fide* for private consumption or licensed sale.

But under Section 35 of the same Act it is within the powers of the Commissioner to frame rules, if necessary, "for placing the transport of liquor under such supervision as may be deemed necessary for the purposes of the Act."

The Resident at Aden being himself the Commissioner, would be perfectly competent to issue a rule that all liquor received at Perim or Aden as transported from the one to the other, should be accompanied by a certificate to that effect.

It would then be impossible that liquor which had escaped duty at one port as for re-exportation should be exempted under the A'bkári Act at the other as "transported".

(L. R. No. 923, dated 25th August 1888; *vide* G. R. No. 6911, dated 17th October 1888.)

12. The Ábkári Commissioner and the Collectors should see that due facilities are afforded to licensed dealers in and consumers of toddy in the matter of obtaining transport permits. It is unnecessary to insist on written applications being made by persons requiring transport permits for raw toddy to the officers authorized to issue such permits; it will suffice if permits covering the transport of raw toddy are issued on verbal applications. All such applications and their disposal should be registered in books to be kept for the purpose by the officers to whom the duty of issuing the permits is entrusted. The Commissioner of Abkári should prescribe the necessary forms and rules for the guidance of issuing officers and should arrange to supply them with the requisite registers.

These orders are applicable to all districts in the Presidency Proper.

(G. Rs. Nos. 9289, dated 31st December 1890, and 4512, dated 3rd July 1891).

13. In continuation of Government Notification No. 3037,* dated the 14th May 1888, published at page 427 of the *Bombay Government Gazette*, Part I, dated the 17th idem, His Excellency the Governor in Council is pleased to empower the Munsif of the mahál of Káthor in His Highness the Gáekwár's territory to grant the transport permits mentioned in Government Notification No. 8827,* dated the 28th December 1887, published at pages 1009 and 1010 of the *Bombay Government Gazette*, Part I, dated the 29th idem. (G. N. No. 7036, dated 14th October 1891.)

14. In continuation of Government Notification No. 7036, dated 14th October 1891, published at page 832 of the *Bombay Government Gazette*, Part I, dated 15th idem, His Excellency the Governor in Council is pleased to empower the Baroda City Vahivatdár in His Highness the Gáekwár's territory to grant the transport permits mentioned in Government Notification No. 8827, dated 28th December 1887, published at pages 1009 and 1010 of the *Bombay Government Gazette*, Part I, dated 29th idem. (G. N. No. 3266, dated 5th May 1893.)

15. In exercise of the power conferred by Section 11 of the Bombay Ábkári Act, 1878, the Governor in Council is pleased to exempt from any duty

* Printed at page 431 of the Compilation of General Rules.

to which it may be liable under any provision of the said Act all liquor manufactured at His Highness the Diván of Pálanpur's distillery at Pálanpur which is transported from the said distillery, over any part of the railway, to His Highness' villages of Umerdesi, Chhapi, Chitrasni, Srotra, Roh and Chandisar, under permits for such transport signed by the First Class Magistrate, Pálanpur. (G. N. No. 8426, dated 17th November 1893.)

16. In exercise of the power conferred by Section 12 of the Bombay A'bkári Act, 1878, and in supersession of so much of the notification marginally noted as relates to the transport or removal of toddy within the local areas herein below specified or to or from any place therein, the Governor in Council is pleased to prescribe the following maxima quantities of toddy which may be transported or removed without a permit from any one place herein below respectively specified :—

(1) No. 4526*A*,* dated 24th June 1886, published at page 547 of the *Bombay Government Gazette* for 1886, Part I.

(2) No. 4237. dated 12th June 1889, published at page 529 of the *Bombay Government Gazette* for 1889, Part I.

(3) No. 7822*A*, dated 3rd November 1890, published at page 1102 of the *Bombay Government Gazette* for 1890, Part I.

(4) No. 9289, dated 31st December 1890. published at page 10 of the *Bombay Government Gazette* for 1891, Part I.

Area.	Maximum quantity of Toddy.	
	If transported or removed from one place to another within the area named.	If transported or removed from any place within the area named to any place without the said area or *vice versâ*.
Each táluka and mahál of the districts of Thána, Kolába, Ratnágiri and Kánara.	Four Imperial gallons.	One-quarter of a pint.

This restriction will not apply to unfermented toddy in transport from any place where it is drawn to the place where it is to be licitly disposed of.

This notification shall take effect from 1st August 1891.

(G. N. No. 4970, dated 21st July 1891.)†

17. The following form of permit to be issued under Section 13 of the A'bkári Act has been prescribed for Sind.

(Name and residence of person to whom permit is issued) is hereby authorized to transport (quantity and description of liquor or drug) from (name of place) to (name of place) by

* Printed at p. 432 of the Compilation of General Rules.

† For other notifications under Section 12 of the A'bkári Act, *vide* p. 432 of the Compilation of General Rules.

(route in case of places more than 10 miles apart) between (hour and date) and (hour and date).

Signature of Officer issuing permit.

Dated

(G. R. No. 369, dated 19th January 1888.)

VI.—SALE.

1. Liquor should on no account be allowed to be sold on trust. (G. R. No. 3974, dated 31st October 1860.)

2. The Commissioner of Ábkári, Aden, is authorized under Section 16 of Act V of 1878 to grant passes to merchants at Aden to sell liquor not manufactured in India in its original casks or packages, free of license fee. (G. R. No. 676, dated 7th February 1880.)

3. The following rules have been compiled for the use of District Officers for the purpose of testing country liquor sold in retail shops :—

[Syke's Hydrometer is a brass instrument with a stem on which are marked the figures 1, 2 to 10; the spaces between the figures being divided into five parts of two decimals each. There are also weights marked 10, 20, 30 and so on to 90. These are to be fitted on the lower part of the hydrometer. This instrument is accompanied by a thermometer and a book without which it cannot be used. There are many kinds of small cheap hydrometers without any book; spirit cannot be accurately tested with these.]

(1) Take a sample of the spirit in a tall glass and at once immerse the thermometer in it for a few seconds and note to what figure the mercury in the thermometer rises. Then take the book and turn over to the page at the head of which that figure stands.

(2) Take the hydrometer and fit one of the weights. The weight numbered 60 will be the one most ordinarily required; but if it should cause the hydrometer to sink altogether into the liquid, then a lighter one (50 or 40) must be tried. On the other hand, if the hydrometer floats so high that the figure 10 on the stem is above the surface of the spirit, then a heavier weight must be put on. When the hydrometer is floating steadily, then note exactly to what figure on the stem the spirit rises and add this to the number of the weight. Suppose, for instance, the weight used was 60 and the hydrometer sinks to 7·4, then write down 67·4.

(3) Take the book and on the page at which you opened it, as directed in Rule (1), find out the figure you have obtained from the hydrometer. Opposite this you will find the strength of the spirit. For instance, if the thermometer figure was 82, and the hydrometer figure 67·4, then the strength of the spirit will be 23·2 under proof.

(4) Spirit is often sweetened with sugar to make it seem weaker than it really is. This can be detected by evaporating a small quantity of it in a saucer or any white porcelain dish over a lamp. The thick dark residue of burnt sugar cannot be mistaken.

(5) In using the small glass hydrometer set for a temperature of 83°, thermometer should also be used with the table prepared for this purpose by the Chemical Analyser and circulated to all Ábkári Inspectors.

(G. R. No. 5383, dated 12th October 1880.)

4. There is no objection to the sale by holders of licenses to sell European spirits or spirit of Indian manufacture on which duty at the Tariff rate has been paid. (G. R. No. 8251, dated 25th November 1882.)

5. The operation in Sind of the rule prohibiting the sale of foreign spirit of less strength than 15° under proof, which has been introduced into that Province and the Presidency Proper, except the city of Bombay, cannot be entirely abrogated; but the Commissioner in Sind is authorized to relax the operation of the rule when such a course appears to him to be advisable in special cases. (G. Rs. Nos. 1711, dated 2nd March 1889, and 2751, dated 23rd April 1890, and 5895, dated 20th August 1890.)

6. In exercise of the power conferred by Section 17 of the Bombay Ábkári Act, No. V of 1878, and in supersession of Government Notification No. 2553,* dated 25th March 1885, published at page 429 of the *Bombay Government Gazette*, Part I, of the 26th idem, in so far as it relates to the district of Khándesh, His Excellency the Governor in Council is pleased to direct that the maximum quantity of country liquor of any kind which may be sold by retail at one time or to one and the same person in the aggregate on any one day in that district shall be one Imperial gallon. (G. N. No. 7823, dated 3rd November 1890.)

7. In exercise of the power conferred by Section 17 of the Bombay A'bkári Act, 1878, and in supersession of the notifications marginally noted, the Governor in Council is pleased to direct that the maximum quantity of toddy which may be sold by retail at one time, or to one and the same person, in the aggregate on any one day in any táluka or mahál of the districts of Thána, Kolába, Ratnágiri and Kánara shall be four Imperial gallons.

(1) No. 5520, dated 31st July 1889, published at page 646 of the *Bombay Government Gazette* for 1889, Part I.

(2) No. 7822, dated 3rd November 1890, published at page 1102 of the *Bombay Government Gazette* for 1890, Part I.

This notification shall take effect from 1st August 1891.

(G. N. No. 4970A, dated 21st July 1891.)

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* Printed at page 433 of the Compilation of General Rules.

8. In exercise of the power conferred by Section 17 of the Bombay A'bkári Act, 1878, and in supersession of Government Notification No. 2553, dated the 25th March 1885, published at page 429 of the *Bombay Government Gazette* for 1885, Part I, in so far as it relates to the Kalvan, Báglán and Peint Tálukas of the Násik District, the Governor in Council is pleased to direct that the maximum quantity of country liquor of any kind which may be sold by retail at one time or to one and the same person in the aggregate on any one day in those tálukas shall be one Imperial gallon.

Notification No. 4589, dated the 28th June 1886, published at page 547 of the *Bombay Government Gazette* for 1886, Part I, is hereby cancelled.

(G. N. No. 8764, dated 18th December 1891.)

VII.—Liquor Shops.

1. Government will not alter the general rule by which liquor shops are to be shut at sunset. But Collectors may, subject to the control of the Commissioner, allow at their discretion shops to be kept open till lamp-lighting time, or even till 8 P. M., if local circumstances render such extension advisable. (G. R. No. 765, dated 24th February 1860).

2. Liquor shops generally may be kept open in Gujarát during the Holi and Mohorram festivals, but the Collectors should use their discretion and direct the closing of such particular shops as they may think it desirable to keep closed on those occasions. (G. R. No. 3647, dated 6th June 1882).

3. It is not necessary that all the retail liquor shops in Bombay should be closed at 9 P. M. Fifty shops may be allowed to remain open till 11 P.M. The Commissioner of A'bkári should decide, in consultation with the Collector of Bombay and the Commissioner of Police, what shops in what localities should be permitted to be kept open up to 11 P. M., the total number being limited to 50, 10 of which should be for the sale of European spirits and the remainder for the sale of country liquor. (G. Rs. Nos. 4796, dated 13th June 1884, and 4844, dated 16th idem.)

4. Under Section 35, clause (*b*), of the A'bkári Act it is only the Commissioner who is authorized to determine the number of liquor shops in any area within his charge. (G. R. No. 3310, dated 23rd April 1885.)

5. It is a harsh measure to insist on opening bottles of liquor for examination if there is no suspicion or charge against the owner of *illicit* dealing. It is, however, not intended that the occasional opening of bottles exposed for sale in licensed shops for the purpose of ascertaining whether the spirit placed on sale comes up to the strength prescribed by the licenses should be prohibited. The wishes of Government in the matter will be carried out if such examinations are conducted with discretion and so as not to cause unnecessary loss to dealers.

As the licensees sell spirits only in full corked bottles, the opening of a bottle by an Inspector when examining the spirit, the removal of the capsule and the extraction of the cork, must to a certain extent diminish the selling value of the bottle so opened by causing it to be regarded with some suspicion by any intending purchaser. If the spirit is found to be of the proper strength as asserted by the licensee it would be hard on him that he should lose part of the value of the goods for no fault of his, but merely to satisfy the Inspector that the liquor was of the correct strength. To obviate any possibility of loss being thus caused to the licensee it is ruled that when the liquor contained in a bottle opened for the purpose of examination is found to conform to the conditions of the license, the licensee should be compensated for the depreciation in its selling value by being paid a sum equal to one-fourth of the value of the bottle of spirit opened, the charge being defrayed by Government.

When it is necessary to test liquors, a suitable officer of excise should visit the dealers' premises and make the requisite inquisitions without giving any needless cause of complaint.

(G. Rs. Nos. 8618, dated 1st November 1884, and 217, dated 10th January 1885.)

6. (1) It shall be the duty of the Mámlatdár and Chief Constable of every táluka and the Mahálkari in charge of a Petha Division to visit as frequently as possible the shops licensed in the táluka for the sale of Europe liquors, country spirit and toddy.

(2) They shall visit the shops without any previous notice being given of their intention to do so.

(3) They shall on visiting each shop—

(1) take stock of the liquor therein and compare it with the book balances;

(2) test the strength of the liquor by means of a hydrometer to satisfy themselves that it is of the strength specified in the license;

(3) examine and test the measures used in selling liquor;

(4) examine the shop accounts and permits, and enquire whether the prices charged for liquor sold by the shop-keeper are within the maxima prices prescribed in the license;

(5) make such further enquiries as may be necessary to satisfy themselves that all the conditions of the license have been duly observed.

(4) They shall enter the date of examination in, and shall sign, the "visit book" supplied to each shop by the Collector.

(5) They shall accost at random any person purchasing liquor from a licensed shop, ascertain from him the price he paid for it, and measure and test the liquor.

(6) Each Mámlatdár and Chief Constable shall submit a report every six months to the Assistant Collector, stating the number of shops he has examined, and the result of such examination. If there is anything worth reporting at the time of any visit, a special report shall be made immediately after the visit.

(7) The "visit books" of all shops in the táluka shall be sent by the Mámlatdár to the Assistant Collector at the end of the year.

(G. Rs. Nos. 6664, dated 17th August 1885, and 4340, dated 11th July 1887.)

7. The amount of additional labour which the performance of the duty of inspecting liquor shops periodically will throw upon Mámlatdárs, Mahálkaris and Chief Constables will be inconsiderable, and in the interests of Government it is desirable that these inspections should be made by the officers in question in addition to, and as a check on, the examination performed by the officials of the A'bkári Department. (G. R. No. 5383, dated 12th October 1880.)

8. It is not expedient to consult Municipalities and Local Boards regarding the licensing and location of spirit shops within their respective areas. All that is needed is that each Collector should, when considering the question of the establishment of a new, or the transfer of an existing, shop in his district, follow the procedure described by the Commissioner of Customs, Salt, Opium, and A'bkári in the following extracts from his letter No. 4440, dated 3rd August 1889:—

"So far as liquor shops in places other than Municipal districts are concerned, it hardly seems necessary to make any change in the existing procedure, which has been described in Mr. Trevor's Report No. 1085, dated 1st March last. No formal instructions have, it is true, been issued, but the practice is well understood in every district, and each Collector, knowing that his recommendation is closely scrutinized by the A'bkári Commissioner, is careful not to recommend the opening of new shops, unless he can show good reasons for so doing. My own practice as Collector, and I have no doubt that a similar one is followed by other Collectors, was first carefully to consider the representation made by the A'bkári farmer in all its bearings (he as a rule is the applicant for opening a new shop) such as the proximity of other shops in the district, the distance of the village from neighouring foreign territory where liquor is easily procurable, the chances whether if a shop were not opened the people could or would resort to illicit distillation or smuggling. I then ascertained the population of the village, the castes of the villagers, their general character as to drinking proclivities and crime, and I finally used to ask the opinons of the village people themselves as to whether they wanted a shop opened there. Whenever I found that the people themselves opposed it, or that they were as a rule people whom facilities to drink would lead to crimes of violence, I invariably refused the permission asked for. If I had any doubts as to the advisability of opening the shop I always consulted the District Superintendent of Police on the matter."

(G. R. No. 8281, dated 30th October 1889.)

9. The Commissioner of A'bkári should bear in mind the expediency of diminishing the number of liquor shops, wherever diminution may be possible, without the risk of inciting the sale of illicit liquor, especially in the towns where the rate of consumption is high. (G. R. No. 5741, dated 13th July 1892.)

VIII.—SPECIAL PROVISIONS AS TO MHOWRA FLOWERS.

1. In exercise of the powers conferred by Section 18*A* (2) of the Bombay A'bkári Act, 1878, as amended by the Bombay A'bkári Act Amendment Act, 1892, His Excellency the Governor in Council is pleased to notify that "the prescribed area" referred to in the said section shall include the whole of the revenue district of Thána and the tálukas of Panvel (including Uran Petha), Karjat (including Khálápur Petha) and Pen (including the Nágothna Petha) of the revenue district of Kolába. (G. N. No. 1985, dated 16th March 1893.)

2. In exercise of the power conferred by Section 6 of the Bombay A'bkári Act, 1878, His Excellency the Governor in Council is pleased to invest the following officers with the power, to the extent hereinafter mentioned, of issuing permits and passes under Section 18*A* (1) of the said Act, for the possession or transport of mhowra flowers exceeding in weight four sers, within the area prescribed under clause (2) of the said section by Notification No. 1985 dated this day:—

	Quantity for which Permits may be granted.	Places for transport or removal from and to which Permits may be given.
Assistant and Deputy Collectors in the Thána and Kolába Districts.	Any quantity.	From and to any place.
Supervisor in charge of the Distilleries at Uran.	Any quantity.	From any place to Uran.
Mámlatdárs and Mahálkaris in the Thána and Kolába Districts.	Not exceeding two Indian maunds.	From and to any place in the same district.

(G. N. No. 1985 A, dated 16th March 1893.)

3. In exercise of the powers conferred by Section 30 of the Bombay A'bkári Act, 1878, the Governor in Council is pleased to direct—

(1) that permits for the collection, transport, possession and sale, passes for the transport, licenses for the possession and sale, and permits for the possession of mhowra flowers shall respectively be in the Forms H to K hereto annexed, and contain the particulars, and be granted subject to the restrictions and conditions therein respectively set forth;

(2) that licenses in Form J shall be granted for a period of one year commencing on the 1st August in one year and ending on the 31st July of the following year; that permits in Forms H and K shall be granted for such period not exceeding one year as the officer granting them shall in each case deem fit; and that passes in Form I shall be granted with validity for such periods as the officers granting the same shall in each case deem fit but not exceeding ordinarily double the length of time actually necessary for the purpose for which the permit is granted.

FORM H.

This Permit is granted to , of , authorizing him, under and subject to the provisions of the Bombay A'bkári Act, 1878, to collect mhowra flowers from his trees situated in the Survey Numbers specified in the margin in the táluka or petha of , of the district of , to transport them from the said Survey Numbers to his warehouse at , in the táluka or petha of , and to possess and sell the said flowers.

Mouje ,
Survey Nos. .

This Permit will be in force from to .

FORM I.

This Pass is granted under Section 18*A* (1) of the Bombay A'bkári Act, 1878, to , of , authorizing him to transport mhowra flowers weighing Indian maunds ( ) sers ( ) from táluka district to táluka district , by the mode of conveyance, and route described below:

Mode of conveyance— .

Route— .

This Pass shall remain valid up to the midnight of the day of 189 .

(This Pass should be in duplicate and biglot form bound in books.)

FORM J.

License is hereby granted to , of (hereinafter called the licensee), authorizing him, under and subject to the provisions of the Bombay A'bkári Act, 1878, to possess and sell mhowra flowers in his shop situated at , in the táluka of , of the district of , for the period of from the 189 to the

31st July 189 , both days inclusive, subject to the following conditions, viz. :—

1. The licensee shall not sell, keep or store mhowra flowers in any place except in his shop above described.

2. The licensee shall reside in his said shop, and shall personally carry on the business thereof. If the licensee shall wish to absent himself from the said shop at any time, or to appoint any other person to officiate for him in carrying on the business of the said shop, he shall first obtain the sanction of the Collector in writing endorsed on the back of this license. The licensee shall be responsible for the acts of every person so appointed to officiate for him in carrying on the business of the said shop and of all his servants.

3. The licensee shall not sell any mhowra flowers after 9 o'clock P.M. or before 6 o'clock A.M.

4. Except to a licensed distiller of mhowra spirit, or to a person holding a special permit from the Collector or other authorized officer for the possession of mhowra flowers in quantities exceeding 4 sers, or to a person holding a permit from the Collector or other authorized officer for the transport of mhowra flowers to any place outside the prescribed area referred to in Section 18*A* (2) of the Bombay A'bkári Act, 1878, the licensee shall not sell to any one person, at one time, or in the aggregate in any one day, mhowra flowers in quantity exceeding 4 seers in weight.

5. The licensee shall keep in a book, bound and paged, each page of which shall bear the seal of the Collector, Assistant or Deputy Collector in charge of the Division, or Mámlatdár or Mahálkari of the táluka or petha; plain and correct accounts written up to date daily, showing the quantities of mhowra flowers brought to the shop, from what places they were brought, the names of the persons from whom they were bought, the number and date of the permit under which they were transported and the quantities sold and in stock each day, together with a list showing the names and addresses of all persons to whom mhowra flowers may have been sold in quantities exceeding 4 sers in weight at one time or in the aggregate in any one day.

6. The licensee's shop, all stocks of mhowra flowers stored therein, and his accounts connected therewith shall always be open for inspection by any officer of the Revenue, A'bkári or Police Departments of rank not lower than that of Aval-Kárkún, to a Mámlatdár or Mahálkari or Sub-Inspector of A'bkári or Head Constable of Police.

7. The Collector shall have power to withdraw or suspend this license in whole or in part, if in his opinion there has been an infringement, by the licensee or by any of his servants, of any of the conditions hereof, or of any provision of the law

relating to A'bkári revenue for the time being in force.

Granted this day of 189 .

FORM K.

This Permit is granted under Section 18 *A* (1) of the Bombay A'bkári Act, 1878, and subject to the provisions of the said Act to of táluka zilla , to retain in his possession mhowra flowers in quantities not exceeding Indian maunds ( ) sers ( ) in weight.

This Permit shall remain valid till 31st July 189 unless it is previous to that date recalled or cancelled by the Collector for a breach by the said of any of the provisions of the law relating to A'bkári revenue for the time being in force.

Granted this day of 189 .

(G. N. No. 1985 B, dated 16th March 1893.)

4. The attention of Agents and Managers of Railway Companies should be invited to the rule which prescribes that mhowra flowers must not be booked to stations which are situated within the prescribed area, or which cannot be reached without passing through a portion of that area unless a transport pass in Form I prescribed in Government Notification No. 1985 B, dated 16th March 1893, is produced. (G. R. No. 1985, dated 16th March 1893, and G. R., P. W. D., Railway, No. 1208, dated 5th June 1893; *vide* G. M. No. 4380, dated 17th idem.)

IX.—DUTIES, TAXES AND FEES.

1. In the case of rum shipped from one Indian port to another, a remission of 2 per cent. for one month and 3½ per cent. for any longer period in the duty should be allowed on account of leakage during the voyage. (G. I., H. D., No. 285, dated 11th February 1861; *vide* G. R. No. 2035, dated 29th April 1861.)

2. The Customs Department is granted discretionary power to sanction refund of duty paid on mhowra liquor exported from Uran to Bombay and lost at sea, or to allow a similar quantity to be exported free of duty. (G. R. No. 3431, dated 27th September 1866.)

3. The fees levied for drawing and selling toddy should be credited to A'bkári and not to Land Revenue. (G. Rs. Nos. 2634, dated 2nd May 1876, and 2357, dated 3rd May 1879.)

4. Condensed or concentrated beer is clearly not a liquor and cannot, therefore, be charged with customs import duty like beer imported in a

drinkable condition. The proper course to adopt is to bring the article under the operation of the Inland Excise law. Accordingly this condensed beer, when obtained by local manufacture in a state fit for sale as beer suited for immediate consumption, should be dealt with exactly as all other locally produced beer. (G. I., R., A. & C., No. 61, dated 14th May 1878; *vide* G. R. No. 2644, dated 22nd idem.)

5. Liquor imported by the Commissariat Department into Aden for Government use is exempted from import duty. (G. R. No. 1620, dated 24th March 1879.)*

6. Ether should not be subjected to duty under the A'bkári Act at Aden. (G. R. No. 4423, dated 23rd August 1879.)

7. Under Section 23 of the Bombay A'bkári Act, V of 1878, Government are pleased to declare the provisions of the said section applicable to the undermentioned areas in the district of Karáchi† :—

		the area contained within the municipal limits of the city of Karáchi,
do.	do.	the Deh of Malir, táluka Karáchi,
do.	do.	the municipal limits of the town of Kotri, táluka Kotri,

and to authorize the farming of the right to sell toddy drawn from toddy-producing trees within those areas.

(G. R. No. 4412, dated 22nd August 1679.)

8. The A'bkári Act extends to the whole Presidency of Bombay, and Section 20 enacts that "for every toddy-producing tree from which toddy is drawn there shall, if Government so direct, be levied, for any period during which such tree is tapped, such duty as Government from time to time directs." This enactment overrides the provisions of all sanads and kowls and Government Resolutions not saved by the Act, and makes every toddy-producing tree in the Presidency liable to such duty as Government directs. Sections 64, 65 and 66 contain certain provisions in favour of the persons and classes of holders therein specified, and do not affect the sweeping provisions of Section 20. (Adv. Gen. Nos. 116, dated 31st December 1880, and 34, dated 5th August 1881; *vide* G. Rs. Nos. 354, dated 18th January 1881, and 4750, dated 16th August 1881.)

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* By Government Resolution, Military Department, No. 1713, dated 15th September 1892, the system under which British troops at certain stations in the Bombay Presidency have been permitted to make their own arrangements for the supply of malt liquor was extended to Aden. Government Resolution No. 2523, dated 11th April 1893, negatived a proposal to exempt from duty malt liquor imported regimentally for the use of troops at Aden.

† As regards Hyderabad, *vide* Government Notification No. 1900, dated 6th March 1883, given at p. 433 of the Compilation of General Rules.

9. The previous sanction of Government to any increase of still-head duty or of the tree-tax should be obtained. (G. R. No. 7037, dated 23rd November 1881.)

10. The sanction of Government, which is necessary to legalize measures for the introduction of tree-tax rates, &c., should be obtained before and not after they have been introduced. (G. R. No. 7102, dated 2nd September 1885.)

11. It is a wise policy to raise the tree-tax, but sudden and violent increases would create much dissatisfaction and loud outcry, and it is more politic to enhance the tax gradually, working it by degrees up to the full rate considered necessary to equalize the Government duty on, and the cost of, mhowra liquor and toddy spirit. (G. R. No. 2354, dated 18th March 1884.)

12. The A'bkári Department should aim at avoiding enhancements, and especially sudden extreme enhancements, of the tree-tax and pay careful attention to the interests in land which are affected by the enhancement of the tax, following as closely as possible the principles laid down by Government in regard to land revenue. (G. R. No. 973, dated 5th February 1886.)

13. The tax on fermented toddy should be a reasonable and even impost on that article such as will neither encourage its abuse on the one hand, nor prohibit its legitimate use on the other. Taxation on distilled spirit, on the other hand, should have regard to the establishment of the same excise duty everywhere on the same alcoholic strength. (G. R. No. 973, dated 5th February 1886.)

14. The Mahárs of Pimpri in the Haveli Táluka of Poona District are not to be exempted from the payment of tapping fees on trees growing on their service lands. A cash allowance should be granted to the Mahárs equivalent to the amount of the tree-tax due according to the rate now in force and the Mahárs should be required to pay in future the tapping fees for the time being in force. The case of the Dheds of Tithal and other villages in the Bulsár Táluka, who draw toddy from the trees growing on their service lands for their own use and not for sale, may be similarly treated.

There must be a large number of cases in different parts of the Presidency in which persons holding service ináms were able to tap toddy-producing trees growing on their service lands without license or payment of fee up to the time of the enhancement of the Bombay A'bkári Act, 1878, and it is manifestly desirable that all these cases should be treated on one and the same principle. Survey occupants of lands on which toddy trees grow, as well as Inámdárs of all descriptions, were possessed of precisely similar privileges with respect to their toddy trees up to the same time, but all of them have been alike deprived of these privileges by the Act of 1878, which in fact imposes a new tax on unfermented toddy. All applications for special remissions of

ábkári taxation should be refused, and in cases in which special consideration is called for, it may be granted in the shape of a cash allowance. (G. R. No. 1826, dated 17th March 1882.)

15. The foregoing order does not authorize the annual payment to the grantees of a sum varying according to the number of trees tapped by them in each year and the rate of tree-tax for the time being in force. The intention was that the cash allowance to be made in each case should be made permanently with reference to the then number of trees tapped by the grantees and the rate of tree-tax then in force. (G. R. No. 3426, dated 3rd May 1883.)

16. The Mahárs of Avlas and Pimpri should in accordance with the principle laid down in the above orders be granted a fixed cash allowance of Rs. 15 and Rs. 8, respectively. (G. Rs. No. 5357, dated 19th July 1883, and No. 4394, dated 2nd June 1884.)

17. Káliparaj occupants, inhabiting the south-east tracts of the Surat District, should be granted the concession of tapping toddy trees on their own land on payment of a nominal fee. Care should be taken that the people to whom this concession is made actually consume the toddy and do not sell it, and that it is not appropriated by their creditors. The concession should be regulated by the following rules :—

(1) Tapping licenses for date trees at the nominal rate of 2 annas* per tree may be granted in the tálukas of Chikhli, Bulsár and Párdi to persons of the following classes :—Dublas, Chodharas, Náikas, Dhondias, Kotwálias, Gamets, Kolis, Bharváds, Dheds, provided they are Khatedárs or Halis of Khatedárs; provided also that the trees are growing on their own land in the former case, or on their employer's land in the latter case, whatever the caste of the employer.

(2) The privilege is to be allowed to the extent at any one time of half tree per adult member of the applicant's family. Provided that the number of trees allowed within the year to each family shall not exceed ten (10) as a maximum.

Note.—For the purposes of this rule the Commissioner of Ábkári should define the age of an adult, for the guidance of the local officers.

(3) A tapping license on the above terms may be granted by the Mámlatdár on the direct application of the applicant if accompanied by a certificate by the Pátel and Taláti that the case comes within these rules, that the trees are growing on

* It was decided in Government Resolution No. 4398, dated 23rd June 1890, that the distinction between Káliparaj and other tree owners should be abolished gradually by levelling up the tree-tax. The Káliparaj rate has accordingly been gradually raised to 10 annas per tree (*vide* Government Resolutions Nos. 4497, dated 22nd June 1893, and 4838, dated 5th June 1894).

his or his employer's land, as the case may be, and that they have been duly marked and numbered. If no such certificate is presented with the application, the Mámlatdár should call for a report.

(4) Trees tapped under these rules are to be for the domestic use of the holder only. If any holder sells toddy or otherwise transfers the privilege, the pass may be summarily cancelled.

(5) Licenses to sell at the tree foot to be no longer issued, and no sale allowed except in shops which have paid the special shop-fee.

(6) The Mámlatdárs to keep in a separate file of all passes issued under these rules and to forward copies to the Taláti concerned and to the Abkári Inspector.

(7) The village officers are to be held specially responsible that no pass is taken out under these rules, except by persons entitled to them, and that the benefit of them is *boná fide* enjoyed by the same. The Mámlatdár and his establishment on tour are expected to ascertain that the rules are in no way abused.

(8) A tapping license under these rules may be refused or cancelled by the Collector for reasons recorded.

18. In cases in which payments on account of tree-tax cannot be conveniently made by the licensees direct into Government Treasuries, the tree-tax should be collected by the village officers. (G. R. No. 2091, dated 12th March 1885.)

19. No collections on account of bud-dene should be made in the Thána and Kolába Districts.

Trees which have been relinquished by their occupants have reverted to Government, and it is not expedient to revive the interests in the trees of the ex-occupants in cases where the trees stood on land not held by them. Such trees when relinquished by the original holders should be handed over to and registered in the name of the occupant of the land on which they stand and treated in precisely the same manner as other trees already vested in the occupant.

Trees not held by any person standing in waste or forest lands should be let at the market rate, which can be decided by the Collector in each instance where circumstances do not admit of a public auction. Where there is a monopoly for tapping trees for toddy, the market rate should be introduced, but where, as in Bassein and Sálsette, there is no such monopoly, an auction can be held.

In the case of Watan Settlement Ináms and Sarákati villages, where no special agreements exist, exemption from the bud-dene should be allowed as in the case of ordinary occupants. In the case of leasehold villages and of Summary Settlement Ináms where bud-dene is entered in the sanads, the terms of the agreements or sanads should be adhered to. (G. Rs. Nos. 1859, dated 10th March

1886, 4307, dated 16th June 1886, and 8420, dated 29th November 1886.)

20. In the Surat and Thána Districts the tree-tax (bud-dene) on palm trees in occupied holdings should be remitted. Trees in unoccupied lands should be rented either by auction or at a rate to be fixed by the Collector in such cases as he finds auction to be impossible. But the general rule should be sale by auction of the yearly lease of all toddy-producing trees by villages. If land on which such trees stand is asked for in occupancy, the Collector should proceed under Section 62 of the Land Revenue Code, and Rule 96 to dispose of Government rights in the trees together with the occupancy, putting the market value of the trees as an upset price. (G. Rs. Nos. 3447, dated 2nd June 1887, and 6019, dated 7th September 1887.)

21. Steps should at once be taken to encourage the revival of the industry of manufacturing vinegar from the juice of brab trees previously carried on in the Surat District, and to this end the tree-tax on brab trees licensed to be tapped only for the manufacture of vinegar in the Chorási and Olpád Tálukas should be reduced to Rs. 1-8-0 per tree, the following precautions being observed :—

(1) No vinegar should be manufactured without a license, which may be granted free for brab trees.

(2) Such license to specify, among other details, the place of manufacture, which should always be at or near the trees. Sale or removal absolutely forbidden until acetous fermentation is complete.

(3) Daily accounts of toddy drawn, &c., to be kept.

(4) No toddy to be destroyed or thrown away without permission of the Pátel or Inspector. This rule would be necessary because toddy often goes bad in the process, and this fact would often be used as a plea to cover any suspicious disappearance.

(5) Any abuse of the privilege to involve cancelment of the license, and the Collector to have power to forbid that another be ever issued, not only to a particular person, but for particular trees.

(G. R. No. 973, dated 5th February 1886).

22. A'bkári contractors are liable to the payment to owners of trees in private lands of a fee for the use of the toddy trees owned by them in addition to the ábkári tax, and there appears to be no reason whatever for exempting farmers from the payment when the trees happen to be the property of Government. Accordingly in addition to the tree-tax leviable under the A'bkári Act a fee should be levied at the rate of one anna per tree for permission to tap toddy trees growing in reserved or protected forests or in the beds of tanks or on the

banks of canals and waste lands in charge of the Irrigation Department. The fees should be collected by the A'bkári Department. These orders do not authorize the levy of the fee on trees situated in Government waste or unoccupied land. (G. Rs. Nos. 3479, dated 30th April 1884, and 4708, dated 16th July 1888.)

23. In exercise of the power conferred by Section 19 of the Bombay A'bkári Act, No. V of 1878, and in supersession of Government Notifications Nos. 8312 and 8683, dated 5th and 21st December 1887, published at pages 956 and 984 of Part I of the *Bombay Government Gazette* of 1887, His Excellency the Governor in Council is pleased to direct that a duty at the rate chargeable under the Indian Tariff Act in force for the time being shall be levied on all spiced liquor not being of a strength exceeding 10° U. P., or below 25° U. P., issued from the public distilleries at Uran in the island of Karanja in the Kolába District for transport to the Town and Island of Bombay and on all similar spiced liquor issued from the Central Distillery at Surat for transport to the Town and Island of Bombay or for consumption within the limits of the Surat District, the duty being reduced in proportion as the strength of the spirit is less than London proof. The duty shall be calculated on the strength of the spirit ascertained by test before it is sweetened. (G. N. No. 7443, dated 20th October 1890).

24. All malt liquor issued from the brewery established by Messrs. Meakin and Co. at Dápuri should be charged with an excise duty at the rate of one anna per Imperial gallon from 1st January 1891, the cost of any establishment which it may be necessary to employ for the collection of the duty being recovered from that firm. The duty paid on any beer and porter which may be returned to the brewery unsold should be refunded. (G. R. No. 4275, dated 19th June 1890; *vide* also G. N. No. 9244, dated 27th December 1890.)

25. The provisions of Section 28 of the Sea Customs Act, 1878, do authorize a Collector of Customs under certain circumstances to remit excise duties on rum exported as ships' provisions and stores, notwithstanding the provisions of the Bombay A'bkári Act.

The Legislature is reasonably presumed not to intend to alter a special provision by a subsequent general enactment unless it manifests that intention in explicit language (Maxwell on Interpretation of Statutes, page 158).

(Solicitor to Government No. 313, dated 20th March 1891; *vide* G. R. No. 2454, dated 8th April 1891).

XI.—LICENSES.

1. Cancelled licenses should not be restored as an act of favour except on a special agreement by the licensee that he will not seek further redress and

that he admits the restoration to be an act of grace. (G. L. No. 365, dated 21st January 1861).

2. The restriction against removing liquor from the premises should be omitted in the case of licenses granted to the Railway Companies.

Licenses for the sale of liquor at the refreshment rooms of railway stations on the G. I. P. Railway line should be issued in the name of the General Traffic Manager.

(G. Rs. Nos. 4599, dated 8th November 1865, 1917, dated 25th May 1866, and 1189, dated 25th March 1868.)

3. In the City of Bombay the following regulations for the licensing of shops for the sale of liquor should be put into force. The same system may be applied to the licensing of shops where preparations of opium are consumed or sold :—

(*a*) Three months before the time arrives for any general issue of licenses for the retail sale of liquor in the City of Bombay the Commissioner of Police and the Collector of Bombay should meet and consult together as to the number of licenses to be issued, the localities in which shops are to be opened, and the conditions to be inserted in the licenses, and should forward their recommendations with a report to the Commissioner of Ábkári. The Commissioner of A'bkári will submit this report to Government with his remarks, and apply for the orders of Government under Section 30 of the A'bkári Act to the conditions proposed to be inserted in the licenses, as well as in the event of any difference of opinion between the Commissioner of Police and the Collector as to the licensing of any particular shop, determining himself the number of licenses to be granted as prescribed by Section 35 of the A'bkári Act.

(*b*) All applications for licenses for the sale of liquor in the City of Bombay should be made to the Collector.

(*c*) When applications are made for the opening of shops not licensed at the periodical settlements, the Collector if willing to grant them should refer them to the Commissioner of Police for his opinion. If the Commissioner of Police and the Collector are agreed, licenses may be issued, the previous sanction of the Commissioner of A'bkári being obtained (under Section 35 of the A'bkári Act) to the opening of any shop in excess of the sanctioned complement. If the Commissioner of Police and the Collector do not agree, report should be made to the Commissioner of A'bkari, who will refer the case for the orders of Government.

(*d*) Licenses for the retail sale of liquor prepared and signed by the Collector should be forwarded * to the Commissioner of Police as his authority for the issue of Police licenses under the provisions of Section 12, Act XLVIII of 1860,

* After the counterparts have been duly executed by the licensees.

and should be delivered to the licensees by the Commissioner of Police along with the licenses last mentioned. Government will not claim the fee of one rupee charged for each license issued by the Commissioner of Police under Act XLVIII of 1860.

(*e*) As all conditions necessary for Police as well as Revenue purposes must be entered in licenses issued under the A'bkári Act, in order to make such licenses liable to recall in the event of breach of Police as well as of Revenue Regulations, and as licenses issued under Act XLVIII of 1860 become void (see Section 12) when the corresponding licenses issued under the A'bkári Act terminate or are recalled, and, further, as the penalties prescribed for the breach of license conditions by the A'bkári Act more than cover those prescribed by Act XLVIII of 1860, it will not be necessary to repeat the Police conditions in licenses issued under Act XLVIII of 1860.

(*f*) If the Collector should be unwilling to recall any license which in the opinion of the Commissioner of Police ought to be recalled, the Commissioner of Police should refer to the Commissioner of A'bkári.

(G. R. No. 2726, dated 23rd May 1879).

4. The Commissioner of A'bkári need not submit licenses for the sanction of Government, unless they embody changes of the forms in force. (G. R. No. 3712, dated 15th July 1879).

5. The following is the standard form of security bond to be taken from sureties of ábkári licenses :—

To the Collector of _____ on behalf of the Secretary of State for India in Council.

Whereas A. B., inhabitant of _____, has been granted a License for the* _____ _____ from the _____ day of 18 to the _____ day of _____ 18 , and has this day (or as the case may be) executed a counterpart agreement in conformity with the tenor of the license, which agreement we have read and fully understood.

* Here enter any particulars that may be thought necessary.

We, C. D. and E. F., inhabitants of _____ hereby declare ourselves sureties for the above said A. B. that he shall do and perform all that he has undertaken to do and perform, and that he shall duly pay the sums that he has undertaken to pay, and in the event of his making any default therein we hereby jointly and severally bind ourselves, our heirs, executors and administrators to forfeit to the Secretary of State for India in Council such sum not exceeding _____ rupees as may be adjudged by the Collector of _____

This _____ day of _____ 18 .

(Signed).

Signed in the presence of }

(G. R. No. 6484, dated 4th December 1879).

6. The following form is prescribed for counterpart agreements to be executed by excise contractors in cases in which no security deposits are demanded :—

I _____ in consideration of the Collector of _____ granting to me a license under the Bombay A'bkári Act, 1878, for the wholesale (or retail) vend of _____ in the district or mahál of _____ for the period of _____ commencing from the _____ day of _____ 18 and ending on the _____ _____ day of _____ 18 both days inclusive, do hereby agree with the said _____ to all the conditions written and expressed in the said license, a copy of which is subjoined hereto.

(G. R. No. 3030, dated 2nd May 1890.)

7. The attestation of counterpart agreements executed by excise contractors under Section 31 of the A'bkári Act should be dispensed with. (G. R. No. 8916, dated 4th December 1893.)

8. It is not desirable to grant retail liquor licenses to persons holding the office of Consul or Vice-Consul for Foreign States at Aden. (G. R. No. 1849, dated 10th April 1880.)

9. In such a special case as that in which a shop-keeper, who sells among other things imported wines and spirits, keeps a shop at Mahábaleshvar for a portion of the year and for the rest of the year transfers his goods and establishment to Sátára, a single license and a single fee may be held to be sufficient. A separate license and a separate fee for each shop are not necessary. (G. R. No. 4080, dated 14th July 1881.)

10. His Excellency the Governor in Council does not consider that clubs established in this Presidency can be regarded as institutions which sell liquors to their members. They serve merely as agencies for the supply of the liquors required by the members for their own use, and cannot, therefore, be called upon to take out licenses so long as they confine themselves to their legitimate functions. If they deal in such articles with non-members they would subject themselves to the usual penalties, as they can have no right of exemption.
(G. R. No. 7655, dated 26th September 1884.)

11. All ábkári licenses, including tapping licenses, should be prepared and issued by Collectors, Assistant and Deputy Collectors or by Mámlatdárs or Mahálkaris as the Collector may in each case direct. (G. R. No. 2091, dated 12th March 1885.)

12. Licenses under Section 14 of the A'bkári Act must be granted by the Collector himself, unless under Section 5 some other officer has been appointed to exercise the powers of a Collector under the Act, in which case such officer should issue the license and sign it as a 'Collector for the purposes of

the A'bkári Act'. (L. R. No. 1417, dated 30th March 1886; *vide* G. R. No. 2781, dated 12th April 1886.)

13. A correct valuation of distilling plant is important for the reason that Government may be obliged to purchase it at the discretion of the licensee and may or may not choose to oblige a new licensee to purchase. It is very necessary, therefore, that the property should be appraised as fairly as possible. The Commissioner of Customs, Salt, Opium and A'bkári should take early steps to get on record the date of acquisition and actual age and cost of each article of any value in the distilleries under his charge; he should ascertain the proper amount to allow annually for depreciation by fair use and have this written off, leaving questions of excessive wear and tear to be decided should they arise. With a record so kept, on a distillery changing hands, there will be little or no motive for an outgoing or incoming contractor to object to the valuation which the Collector will arrive at. (G. R. No. 8256, dated 2nd December 1887.)

14. There is nothing in the Bombay A'bkári Act which renders Government competent to hear and decide an appeal from a farmer against the Collector's decision fixing under the terms of a license the price or valuation of the distillery plant, nor is there any provision of law under which Government can entertain such an appeal. By Section 4 of the Ábkári Act the Collector is charged with carrying out the provisions of the Act, 'subject to the orders of Government,' but this enactment although it would authorize Government to direct the Collector what terms to insert in licenses which he has to issue under the Act, would not justify Government in setting aside or varying an order passed by the Collector in exercise of a power expressly conferred upon him, and upon him alone, by a clause in an existing license. (L. R. No. 419, dated 9th April 1888; *vide* G. R. No. 2616, dated 28th idem.)

15. When licensees of liquor shops in the Town and Island of Bombay are allowed to transfer their licenses to other sites or to other names they should be charged fees according to the following scale:—

Class of license.	Fee for transferring licenses to other names.	Fee for transferring licenses to other sites.
	Rs.	Rs.
Permanent refreshment stall licenses.	10	10
Tapping licenses	5	...
Distilling do.	5	...
Tree-foot booth licenses ...	1	1
Toddy hawking do. ...	1	...

A fee of Re. 1 should be charged in cases where documents (such as permits issued to the Dádar distillers) are allowed to be amended. A fee of Re. 1 should also be charged when duplicates are given. (G. R. No. 2336, dated 17th April 1888.)

16. Under the A'bkári Act (Bombay V of 1878) no license is necessary except for the—

(*a*) Manufacture of

(1) liquor,
(2) country-liquor, or
(3) intoxicating drugs, or for

(*b*) Materials, stills, utensils, implements, or apparatus used or kept for the purpose of such manufacture.

A still kept for any other purpose does not require a license, but the onus of accounting for the possession of any such still as is "ordinarily used" for the manufacture of liquor, intoxicating drugs, &c., would be on the person in possession thereof (Section 53). It is only if a person uses or keeps such still, &c., for the purpose of manufacturing liquor or intoxicating drugs that he would commit an offence punishable under Section 43.

The Act does not authorize the issue of licenses (which carry with them certain liabilities) for the manufacture of any thing which is not either liquor, country-liquor or intoxicating drug.

"Liquor" as defined in Section 3 (7) of the Act applies to spirits of wine, spirits, wine, toddy, beer, and all liquid consisting of or containing alcohol. "Country liquor" is any such liquor, if manufactured in India. "Intoxicating drug" applies only to an intoxicating drink or substance.

Licenses for the distillation of rose, peppermint, aniseed, and other waters, *that do not contain alcohol*, are not for the manufacture of *liquor* or *country liquor*. No person could be called on to take out a license for any such waters, unless they were intoxicating drugs.

But if any person having no license for the manufacture of liquor or intoxicating drugs, introduced alcohol or any intoxicating drink or substance into any preparation, he would be liable under Section 43 of the Act. No preparation without such admixture would require a license for its manufacture. The power to enter and inspect under Section 36 (*a*) the premises of a *licensed* manufacturer extends only to premises in which the manufacture or sale of any "liquor" or "intoxicating drug," is carried on. But under Section 36 (*b*) power is given to enter *any* place where *there is reason to believe* any liquor or intoxicating drug is manufactured, or any still is kept for the purpose of manufacturing such "liquor" or "drug".

Unless the waters in question contain alcohol or intoxicating drink or substance, the A'bkári Act has nothing to do with them, and the licenses should therefore be confined to such as do contain alcohol or some intoxicating drink or substance.

If it is meant to license waters which do contain alcohol or other intoxicant, the license should, I think, specify the quantities of such alcohol or other intoxicant which the waters may contain. (L. R.

No. 95, dated 22nd January 1889 ; *vide* G. R. No. 1038, dated 8th February 1889.)

17. In all liquor-shop licenses in the City of Bombay, the following clause should be inserted:—

"It is entirely within the discretion of the Collector whether he will or will not renew this license at the expiration of the term for which it is granted. It is also entirely within the discretion of the Collector whether he will or will not permit the assignee of the holder of the license in case of sale or transfer or the heir or legal representative of the holder of the license in case of death to have the benefit of the license for the unexpired portion of the term for which it was granted."

(G. R. No. 4, dated 3rd January 1888.)

18. As regards all liquor-shop licenses in the City of Bombay not acquired in 1886 or 1889, the license of a deceased licensee should be put up to auction at the next periodical renewal of licenses. The heir of a deceased licensee may with the permission of the Collector of Land Revenue, Customs and Opium, Bombay, hold a license for its unexpired period only. Transferred licenses should be dealt with in the same manner, being recognized only for the unexpired part of the term for which they were originally granted.

The Collector should keep separate lists of the privileged licenses of 1886 and 1889, the holders of which possess the right of renewal during their lifetime subject to conformity with the conditions of the licenses, and to payment of the fee assessed by the Collector. This class of licenses should become extinct as they fall in from time to time. (G. R. No. 9470, dated 2nd December 1892.)

19. The Commissioner of A'bkári should require in all cases a close adherence to the conditions sanctioned by Government and prescribed in the licenses issued under the A'bkári Act. (G. R. No. 7960, dated 19th October 1889.)

20. Section 31 of Bombay Act V of 1878 does not require the execution of a counterpart agreement, in conformity with the tenor of every tapping license (in Form No. 18) issued to each employé of a farmer holding a license to tap (in Form No. 11). Section 31 only requires a counterpart agreement to be executed by a person taking out a license for the manufacture or sale of liquor or intoxicating drug *under the Act.*

Manufacturing liquor and drawing toddy from a tree are spoken of severally and distinctly in Section 14 and again in Section 43 (*c*) and (*d*), and it is possible, therefore, that the Legislature did not regard the drawing of toddy as the manufacture of liquor.

But, if this point be doubtful, Section 31 would still be inapplicable to a license to an employé for the drawing of toddy for which authority had already been given to his employer.

For Section 31 applies only to licenses taken out under the Act.

But the Act does not require that each individual employed in the tapping or in the manufacture should take out a license. Section 14 requires merely that toddy shall not be drawn or liquor manufactured except under the authority and subject to the terms and conditions of a license. If the drawing is authorized, and is in accordance with the terms and conditions of a license that has been granted, it is not essential under the Act that each drawer should also hold alicense.

For departmental purposes it seems to be found convenient to issue, in addition to the license authorizing the drawing, a document to be held by each employé which is apparently intended merely for purposes of identification.

Such document is not required by the Act, and is not taken out under the Act, but as contractually required by the terms and conditions on which the license is given. The terms and conditions might have required each tapper to wear a badge instead, or merely to send his name and address to the Collector.

If, as is understood, No. 11 is itself the license required by Section 14 authorizing the drawing and prescribing the terms and conditions, the mere mention therein of such a document as Form No. 18 as a license, does not make Form No. 18 a license under the Act without which no drawing could take place.

It is only in the case of the license required by the Act as indispensable to manufacture or sale that Section 31 requires also a counterpart agreement and security for the performance thereof.

Form No. 18 is required by paragraph 3 of Form 11 and is not apparently the license required by the Act at all and, therefore, neither counterpart nor security is necessary in respect of it.

(L. R. No. 10, dated 3rd January 1891; *vide* G. R. No. 689, dated 27th idem.)

21. A farmer under the Bombay Abkári Act (Bombay Act V) of 1898, being bound by his license to take over from the preceding year's farmer an amount of liquor fixed by the Collector as being sufficient for the new farmer's requirements for 15 days, voluntarily took over from his predecessor the whole of his surplus stock. By the terms of the predecessor's license any surplus stock he might leave at the end of his term over and above the 15 days' supply required for his successor became the property of Government. Consequently the new farmer took over stock which belonged to Government and he was liable to Government for the value of it. The point is whether this value is "an amount due from the farmer" within the meaning of Section 34 of the Act.

The words of Section 34 are "all amounts due from any farmer under this Act may be recovered from the person primarily liable to pay the same or

from his surety (if any) as if they were arrears of land revenue."

The words "under this Act" appear to govern "farmer" and not "amounts due"; therefore, all amounts due to Government by such a farmer are recoverable as arrears of land revenue; *i.e.*, of course all amounts due by him *quâ* farmer.

In accordance with this view the price of the additional stock taken over by the farmer in question from his predecessor is lawfully recoverable under Section 34 as an arrear of land revenue. (L. R. No. 1227, dated 24th July 1891; *vide* G. R. No. 5416, dated 8th August 1891.)

22. The Abkári Act contemplates that the authority given to a licensee should be subject to the conditions of the license. This implies that the license is to define the licensee's obligations. But the obligation to guarantee, in circumstances unknown to the licensee and beyond his control, a minimum yearly revenue the limit of which is not indicated in the license at all, but is left entirely to future orders, can hardly be regarded as defined. Such a condition is not one imposing an obligation, but giving power to impose in the future an obligation of unknown and unascertainable extent. (L. R. No. 1101, dated 20th July 1892; *vide* G. R. No. 6679, dated 19th August 1892.)

XI.—Offences and Penalties.

1. It is the duty of the Collectors, with the aid of the Police, to proceed against parties endeavouring to export liquor by Railway contrary to law. (G. R. No. 3662, dated 1st August 1870.)

2. Liquor and spirits illegally imported by sea into Bombay when seized by the Police should be first handed over to the Customs authorities to be dealt with according to law. Then, if the liquor should not be confiscated, it should be handed over to the Traffic Manager, Port Trust, to be dealt with according to law for non-payment of town duty. (G. R. No. 190, dated 14th January 1878.)

3. The question having been raised whether the arrests of persons apprehended by ábkári officers, and handed over to the Police are to be treated as arrests made by private persons, Section 59, Criminal Procedure Code, or by the Police, Section 60 of the Code, the following opinion was recorded by the Remembrancer of Legal Affairs:—

"In the Criminal Procedure Code a 'Police officer' means an officer duly enrolled under any law in force as a Police officer and not an officer of any other department who under special laws has power to arrest without warrant for certain offences. Officers of the latter description, not being Police officers, must be deemed to be private persons for the purposes of Section 59 of the Criminal Procedure Code. The law provides no other course, the intended meaning of the words 'private person' being no doubt 'any person who is not a Police officer.'"

(L. R. No. 1290, dated 24th September 1883; *vide* G. R. No. 1254, dated 9th February 1884.)

exempted from the transport duties to which they are liable under the rules issued under Section 27 of the Act. The Medical Storekeeper to Government, before bringing the gánja or bháng to Bombay, should inform the Collector of Land Revenue, Customs and Opium, Bombay, of the quantity to be brought, the place from which it was brought and the route to be taken in transit. The Collector should, on receipt of this information, issue a permit without charge, and this permit should eventually be returned to the Collector with a certificate from the Medical Storekeeper to Government, showing the quantity of gánja and bháng received at the Medical Stores under permit. (G. R. No. 7885, dated 26th October 1893.)

XIII.—MISCELLANEOUS.

1. *A'bkári management of Native States.*—The Government of India have prescribed* certain formalities which are to be observed in the execution of "Treaties and formal agreements with Native States." The lease of the ábkári management of the Native State must be regarded as a "formal agreement," and it must accordingly be executed with all the formalities directed.

2. The Solicitor to Government should send direct to the officer executing on behalf of Government an agreement for leasing the ábkári management of a Native State, a copy of the agreement he proposes to engross, so that any changes in the *personnel* of the office or otherwise may be rectified at the last moment. (G. R. No. 3697, dated 21st May 1886.)

3. The sale-proceeds of property confiscated under the ábkári law in Native States the ábkári revenue of which has been leased to Government, should be credited to the States concerned, subject to the conditions that the confiscation in all such cases must be adjudged by the Collector of the district to which the Native territory concerned may for the time being be attached for ábkári management, that the Collector shall dispose of the

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* The Government of India attach much importance to the observance of the formalities which have been recognized as applicable to the execution of Treaties and formal agreements with Native States. The usual procedure, after the terms of the agreement have been settled by negotiation, is as follows:—The agreement is headed by its title and object, and the names of the contracting parties and their executing agents, if necessary, are recited. Then follow the articles as agreed upon. Duplicates are engrossed on parchment, either by the officer negotiating the Treaty, or in the Foreign Office, and after formal signature and execution by the contracting parties, both copies are transmitted for ratification. One copy is then sent back to the Political Agent for delivering to the State, and the other is sent for record among the archives of this office. The English version can alone be taken as the accepted text, and all agreements must be executed in English. It is also necessary to be precise as to the titles used by the Native Chief, which should only be those that are formally recognized by the British Government. (G. I., For. D., No. 921-I, dated 13th March 1884; *vide* G. R., P. D., No. 3097, dated 13th June 1884.)

lishment, especially at Castle Rock, the Coast Guard establishment and the Customs establishment at all ports and landing places. The Collectors of Belgaum, Kánára and Ratnágiri, the Political Superintendent of Sávantvádi and the Superintendent, Southern Marátha Railway Police, should co-operate with the Customs Department in all possible ways for the suppression of the smuggling. (G. R. No. 1568, dated 28th February 1893.)

XII.—Intoxicating Drugs.

1. Local Governments should endeavour, wherever it may be possible, to discourage the consumption of gánja and bháng by placing restrictions on their cultivation, preparation and retail, and imposing on their use as high a rate of duty as can be levied without inducing illicit practices. (G. I., F. D., No. 3773, dated 17th December 1873, and S. of S., No. 99, Rev., dated 20th October 1892; *vide* G. R., G. D., No. 140, dated 15th January 1874, and G. R. No. 1347, dated 17th February 1893.)

2. *Boná-fide* travellers entering the Bombay Presidency from foreign territory and possessing bháng and gánja in quantity not exceeding 10 tolas in each case should be exempted from prosecution under Sections 9 and 43 of the A'bkári Act, 1878. (G. R., No. 3995, dated 4th June 1886.)

3. When a farmer of intoxicating drugs is allowed to sub-let a part of his farm, there is no legal necessity to issue a separate license to the sub-contractor.

Section 16 of the A'bkári Act lays down that, except as otherwise provided, no intoxicating drug shall be sold without a license from the Collector. But in cases in which the Collector has under the farmer's license permitted the right of vend to be sub-let in whole or in part, it cannot be said that the drug sold by the sub-contractor is sold without a license. In such case it is sold in accordance with the terms of the license.

But though there is no legal necessity for a separate license to the sub-contractor, an additional clause is necessary so as to make it clear that the original license is liable to be recalled in case of breach of the conditions by him or his servants.

(L. R. No. 1310, dated 30th September 1887; *vide* G. R. No. 7144, dated 20th October 1887.)

4. The time for closing the shops for the sale of intoxicating drugs in Bombay should be fixed at 11 P.M. In the Mofussil, 9 P.M. is considered late enough, and the Collectors may at their discretion enter in the licenses any hour not later than 9 P.M. that they may think suitable for the requirements of their respective districts. (G. Rs. Nos. 6327, dated 2nd December 1880, and 5806, dated 18th August 1890.)

5. Gánja and bháng transported for use at the Government Medical Stores are under Section 11 proviso (2) of the Bombay A'bkári Act, V of 1878,

4. The insertion in an ábkári license of a provision enabling the Collector to fine the licensee up to a fixed sum for any infringement, by him or by his servants, of the license or of the ábkári law and still leaving the licensee liable to be criminally prosecuted under the A'bkári Act if the Collector deems it expedient to institute such prosecution, is inconsistent with Section 56 of the Act, which directs that all offences against the Act (including breaches of licenses) shall be cognizable by a Magistrate. It offends also against the general principle of criminal law that no man shall be punished twice over for one and the same offence. Moreover, the Act does not require the sanction of the Collector to authorize prosecutions for offences against it, and such prosecutions might, therefore, be instituted in spite of the Collector's refusal to institute them. (L. R. No. 439, dated 24th March 1884; *vide* G. R. No. 3220, dated 21st April 1884.)

5. Sections 43 to 46 of the A'bkári Act render punishable every possible contravention of a license and Section 56 directs that all offences against the Act shall be cognizable by a Magistrate. An order of Government sanctioning the insertion in a license of a clause empowering the Collector to punish contraventions of that license by fine would, therefore, be illegal, because Section 30 of the Act expressly directs that the orders of Government as to the form of and particulars to be contained in a license shall not be inconsistent with the Act. (L. R. No. 538, dated 15th April 1884; *vide* G. R. No 3644, dated 7th May 1884.)

6. It is doubtful whether the provisions of Section 43 (*a*) and (*b*) of the A'bkári Act can be enforced against common carriers, *e.g.*, Railway Companies, nor is it necessary or expedient that Railway servants should be made A'bkári officers, the persons who have already been invested with powers under Section 37 (including all Police officers) having full authority to seize liquor in possession of the Railway Company when the liquor is suspected to be liable to confiscation. The only course which the Railway Companies can legally adopt in the circumstances is to refuse to receive consignments of liquor known or suspected to be illicit, or to direct Railway servants to give the requisite intimation to the Railway Police in view to the seizure by them of such consignments under Section 37 of the A'bkári Act. (L. R. No. 7052, dated 31st August 1885; *vide* G. R. No. 7052, dated 31st idem.)

7. The infamous devices, by which in the last century Police agents (called on the Continent *agents provocateurs*) sometimes deliberately seduced men into committing crimes in order that they might gain rewards for denouncing or arresting them, have long since been finally condemned alike by morality and law. Customs and Excise cases differ from these in that an offence under the Revenue laws is far less shocking to the moral sense

than one against life or property. The temptation to it, therefore, involves a much lower degree of turpitude than an incitement to murder or burglary. It may under circumstances involve no turpitude at all any more than lying in wait for a suspected highwayman or keeping him amused until help arrives is a dishonourable betrayal of innocence. It is only by offering to buy that it can generally be discovered whether a suspected vendor is willing to sell and trying the inclination in this way involves no temptation as it is exactly what the vendor wants and invites in all cases wherein the device is successful.

But while this is so and while officers of the Customs and Excise are to be highly commended for displaying skill in their very necessary functions, this skill should never be allowed to degenerate into a deliberate endeavour to force or persuade or cajole a person really undesirous of breaking the law into a breach of it. To try an illicit inclination is a different thing from creating or inflaming it. The dividing line between the two classes of cases may not be quite easy to determine in actual examples, but the distinction of principle should always be borne in mind. The object is to keep lawless people within the law, not to seduce weak people to transgress it, and mere convictions so far from being a good in themselves are a great, though necessary evil.

In every case in which money has been paid after a supply of liquor or other contraband article it may fairly be presumed that the payment has been made for that along with the other articles, if any, supplied. Why should a customer be presented with liquor gratis? Even when the liquor was supplied after payment for the other articles and nominally supplied gratis it may still reasonably be inferred that the liquor was the real consideration given and received for the payment, if the price of the other articles was at all above the ordinary. The presence of spirituous liquors at all in a shop ostensibly kept for the sale of non-intoxicating drinks is a very suspicious circumstance because needless and incongruous. The supply of liquor to customers who pay money for other supplies in the shop can very rarely be deemed innocent. Such reasonings as these have been made the basis of many convictions under the Excise Laws in England and there is no reason to suppose that they will not be generally accepted as of equal force in India. Suspected illicit dealers in liquor or opium must be tried as the only effectual test of their innocence. They must not be bullied or seduced into offences which they would otherwise not have thought of committing.

(G. R. No. 1491, dated 3rd March 1888.)

8. With a view to check the smuggling of country liquor from Goa into British territory, the Collectors of Salt Revenue and Customs should enjoin special vigilance on the part of the Frontier estab-

confiscated property in accordance with the rules published at p. 467 of the *Bombay Government Gazette*, Part I, dated 3rd April 1879, and that the surplus of the sale-proceeds, if any, that may remain after payment of rewards and charges, shall be made over by the Collector to the State concerned. (G. R. No. 7698, dated 10th November 1887.)

4. *A'bkári receipts and charges of Cantonments.*—The ábkári receipts and charges of Military Cantonments should be treated as receipts and charges of the Civil Department. (G. R. No. 4315, dated 30th August 1872.)

5. *A'bkari year.*—The ábkári year in Bombay should be assimilated to that obtaining in the rest of the Presidency. (G. R. No. 5304, dated 8th October 1880).

6. The ábkári year in Aden should end on 31st July. (G. R. No. 4127, dated 31st May 1883.)

7. *Compensation for abolition of A'bkári rights.*—The summary settlement should be applied to the allowances* granted as compensation for the abolition of ábkári rights, but this order should be made applicable only to those cases in which the holders of rent-free estates have agreed to the payment of the quit-rent.

If the principles of the summary settlement are accepted by the holders of such allowances, they should be made applicable by reducing at once the amount of the allowances. A uniform rate of 5 annas should be applied throughout the Presidency to this class of allowance.

The former orders are to continue applicable to the cases of such holders as may refuse to accept the summary settlement.

(G. Rs. Nos. 4560, dated 19th October 1861, and 4594, dated 20th December 1862†).

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* For forms of sanads to the holders of allowances granted as compensation for abolition of ábkári rights, *vide* Government Resolution No. 4781, dated 21st August 1875.

† "In 1863 a case arose which was disposed of by Government Resolution No. 1683 of that year. Mr. Hart was then Revenue Commissioner. He had for some years been at the head of the Inám Commission and had thus had quite exceptional experience in construing grants. The Inám Commission was reasonably strict in scrutinizing the claims of alienees of revenue. Yet, with regard to the grant in the above-mentioned case, containing the expression used in the Peishwa's confirming grant in the present case, Mr. Hart recommended and Government decided that *kul-bab kul-kánu* conferred a title to ábkári revenue 'of right and not of grace'. Mr. Hart stated that he was not aware of the existence of any sanads at all in which the 'right to ábkári revenue would be found to be distinctively alienated (along) with the rest of the village.' *Kul-bab kul-kanu*, where supported by actual possession and enjoyment, he considered sufficient to embrace the right to ábkári revenue. This view, fully adopted by Government as a ground on which an application for compensation might be based, appears equally applicable in Native States, regard being had to the fact that the grants were made by the same class of rulers under similar circumstances.". (Extract from para. 2 of G. R., P. D., No. 8051, dated 23rd December 1890.)

8. Holders of estates which have already been formally adjudicated to be continued hereditary should be admitted to the benefits of the ábkári settlement, provided that they consent to the conditions proposed, one of which as regards the districts hitherto under Act XI of 1852 is the payment of a quit-rent.

The payment of nazrána will be optional and will depend on whether the holders desire to secure the privilege of transferring their right to the allowances in question.

(G. R. No. 601, dated 25th February 1863.)

9. The compensation granted by Government for ábkári rights is not watan property, *i. e.*, property held or acquired for the performance of the duty appertaining to any hereditary office; and Bombay Act III of 1874 has no applicability to it. Section 11 of Act XXIII of 1871 applies only to pensions granted on grounds personal to the recipient and, therefore, it too does not apply to compensation for ábkári rights. (L. R. No. 454, dated 4th August 1875; *vide* G. R. No. 4993, dated 31st idem.)

10. *Compensation to Bombay Municipality.*—The annual payment to the Municipality of Bombay on account of ábkári compensation should be made by the Accountant General in advance on April 1st for the whole year from April 1st to March 31st following. (G. R. No. 3224, dated 21st April 1884.)

11. *Fines and confiscations.*—Proceeds of fines and confiscations should be credited to *Law and Justice*—

(1) when imposed by and realized by Judicial officers, and,

(2) if there should be such cases, when imposed by Revenue and realized by Judicial officers;

and to *Excise*—

(1) When imposed and realized by Revenue officers,

(2) when imposed by Judicial and realized by Revenue Officers.

(G. I., F. & C., No. 1446, dated 30th June 1880; *vide* G. R. No. 3756, dated 20th July 1880.)

12. *Liquor conveyed from one portion of Nagar Haveli to another.*—The Police at the village of Lavacha should not interfere with liquor seized as illicit by Portuguese officers and being conveyed in their charge from one detached portion of Nagar Haveli to another *en route* to the Court which is to adjudicate on it. (G. R. No. 8432, dated 27th October 1892.)

13. *Periods for A'bkári farms.*—It is not desirable that periods for which ábkári farms are granted should all expire on the same date. It is preferable to continue the system as now existing under which some farms are given out in one and some in

another year. (G. Rs. Nos. 4976, dated 11th July 1889, and 3800, dated 2nd June 1890.)

14. *Receipt of A'bkári Revenues by the Mahálkari of Guhágar.*—In modification of the orders contained in Government Resolution No. 4270, dated 7th December 1867, under which the Mahálkari of Guhágar Petha in the Ratnágiri District is specially authorized to receive revenue instalments only on fixed instalment days, he is allowed to receive all the ábkári revenues whenever they are paid. (G. R. No. 5896, dated 20th August 1890.)

15. *Sankheda Mewás.*—For the purposes of entry No. 24 Appendix 26, Civil Service Regulations, the Sankheda Mewás should be considered as a district consisting of more than two tálukas. (G. R. No. 7155, dated 27th October 8818.)

16. *Special permits for possession of liquor in Bombay.*—The Collector of Bombay may issue at his discretion special permits to persons of known respectability, authorizing them to possess during their life-time such quantities of licit country liquor as they may require for private consumption. (G. R. No. 928, dated 21st February 1879.)

17. *Spirits of wine.*—Spirits of wine are required for many purposes in arts and manufactures, and it is absolutely necessary that they should be readily procurable. For the present, however, only the Collectors of Bombay and Poona and the Collector of Salt Revenue (for Uran) should be authorized to issue special licenses to distillers to distil spirits up to any strength on payment of duty laid down in the Indian Tariff Act. (G. Rs. Nos. 112, dated 18th January 1879, and 764, dated 12th February 1879.)

18. *Tenders.*—The practice of the A'bkári Department of calling for fresh tenders for ábkári farms without cancellation of the tenders received at the first invitation should be amended. When fresh tenders are called for, those already made should be formally rejected. (G. R. No. 5497, dated 2nd August 1886.)

19. *Transhipment of liquor from Diu.*—Country liquor exported from Diu for transmission to Lisbon should be allowed to be transhipped at Bombay. (G. R. No. 3175, dated 19th May 1888.)

20. *Translations of Notifications.*—The Oriental Translator to Government should translate the notifications that may be issued from time to time under the A'bkári Act into Maráthi, Gujaráti and Kánarese, and forward the translations to the Superintendent, Government Central Press, to be printed. Copies of the translations should be supplied to the officers concerned in accordance with their requirements, which should be communicated direct to the Superintendent of the Press. (G. R. No. 8113, dated 13th October 1892.)

DIVISIONAL FOREST OFFICE (SOUTHERN CIRCLE) WORKING PLANS PARTY II

DIVISIONAL FOREST OFFICE Inwd. Regr. No. /// Date 21/10/99 WORKING PLANS PARTY II S.C.

CASH ALLOWANCES.

I.—Pensions.

1. Section 5 of Regulation II of 1815 declares that all pensions granted to fakirs or other religious persons for the purpose of lighting or repairing mausoleums or mosques and for the performance of religious ceremonies, shall be continued, but that pensions of this description cannot be considered as of a personal nature.

Under Section 16 of this Regulation, a Collector was authorized to adjudicate on claims less than Rs. 100 in amount.

If, while the Regulation was in force, a Collector decided a pension to be continuable under the Section 5 above quoted, Government must recognize that decision as conferring on the pension a right to treatment under the Rules for Permanent Institutions, and not under "the rules now in force" which would dispose of many as personal allowances.

This seems beyond question, but if the Collector to the extent of his authority classed a claim under Section 5 and decided on its continuance, Government would be bound to recognize the allowance permanently, for the personal character of the pension is specifically negatived in Section 5; and Section 15 seems to be merely a provision to prevent the orders of Government being questioned in a Civil Court. The Regulation could not have intended to lay down in one section that a certain class of allowances should be divested of all personal character, and in another of the same Regulation that such pensions were liable to resumption on the death of the incumbents.

(G. R. No. 1414, dated 17th April 1860.)

2. All new entries of the names of claimants to cash allowances should be made by the order of the Assistant or Deputy Collector, on whom will rest the responsibility that no new names are entered otherwise than in accordance with the decisions of competent authority. (G. R., F. D., No. 595, dated 20th May 1867.)

3. In all applications for the grant of pensions to the members and dependants of Sind jághírdárs, whose jághírs have lapsed to Government, information regarding the value of the lapsed jághírs should invariably be supplied. (G. I., F. D., No. 675, dated 31st January 1878; *vide* G. R. No. 829, dated 15th February 1878.)

4. Under the provisions of Sections 5 and 6 of the Pensions Act, 1871, His Excellency the Right Honourable the Governor in Council is pleased to authorize the Deputy and Assistant Collectors of Salt Revenue in charge of Ranges to hear and dispose of claims and grant certificates empowering a Civil Court to take cognizance of claims relating to grants of money payable on the part of Government in the Salt and Continental Customs Revenue Department, and under the provisions of Section 84 of the Bombay Hereditary Offices Act, 1874, His Excellency the Right Honourable the Governor in Council is pleased to confer on the Collector of Salt

Revenue all such of the powers and duties of a Revenue Commissioner and on the aforesaid officers all such of the powers and duties of a Collector under that Act as are necessary for the lawful control of and are applicable to hereditary officers connected with the said Department. (G. N. No. 4247, dated 22nd July 1881.)

5. The following rules framed by the Collector of Salt Revenue with reference to the above notification have the approval of Government.

I.—Under Section 5.

Disposal of claims preferred under Section 5.

1. Claims preferred to a Deputy or Assistant Collector of Salt Revenue under Section 5 of the Pensions Act, 1871, may be either:

(*a*) against Government only, or

(*b*) against Government and one or more private parties jointly, or

(*c*) against private parties only.

Claims falling under class (*a*) or (*b*) shall ordinarily be disposed of by the Deputy or Assistant Collector of Salt Revenue; but whenever any important legal question is involved which those officers may not feel themselves competent satisfactorily to deal with, the Deputy or Assistant Collector of Salt Revenue may, with the previous sanction of the Collector of Salt Revenue, issue a certificate under Section 6 of the Act authorizing the Civil Court to try the case.

Claims falling under class (*c*) shall be disposed of by the Deputy or Assistant Collector of Salt Revenue if the question at issue between the parties is not of a complicated or difficult nature, but if the claimant applies for a certificate under Section 6 of the Pensions Act, 1871, and sets forth satisfactory reasons for such application, or if the question at issue between the parties appears to be of a complicated or difficult nature, or if the claim is one which if awarded could only be enforced by a Civil Court, the Deputy or Assistant Collector of Salt Revenue may issue a certificate under the said Section 6 authorizing the Civil Court to try the case: provided that no certificate shall be issued for any case which could not be decided by the Civil Court in favour of one or more of the parties thereto without making an order or decree such as it is prohibited from making by the said section.

Previous sanction of Collector of Salt Revenue when necessary to final order of disposal.

2. Except in the cases provided for in the last paragraph of Rule 4, no claim, by which the liability of Government to pay any pension or grant is affected directly or indirectly, shall be disposed of by the Deputy or an Assistant Collector of Salt Revenue without first obtaining the sanction of the Collector of Salt Revenue to the order which he proposes to pass.

Reference of claims for enquiry to subordinate officers.

3. Any claim preferred to the Deputy or an Assistant Collector of Salt Revenue under Section 5 of the Pensions Act, 1871, may

be referred by him for enquiry to any officer subordinate to him; but every order for disposing of a claim or for granting a certificate under Section 6 shall be made with the previous sanction of the Collector of Salt Revenue by the Deputy or Assistant Collector of Salt Revenue himself.

Law, &c., to be observed in disposal of claims.

4. Claims relating to pensions or grants are to be disposed of in accordance with

(*a*) the law, if any, for the time being in force applicable to such claims;

(*b*) the terms and conditions of the sanad or other document, if any, under which such pensions or grants are enjoyed;

(*c*) the rules or orders of Government for the time being in force if applicable to such claims.

But if any claim is brought, the subject-matter of which has been already inquired into and disposed of by competent authority, the Deputy or Assistant Collector of Salt Revenue will merely record the fact of such previous decision, and dispose of the claim accordingly.

II.—Under Section 14.

Reference to Civil Court under Section 6 of the Act.

5. Reference to the Civil Court, under Section 6 of the Act, of any person claiming a right of succession to or participation in any pension or grant, or any other right relating to any pension or grant, shall be made in accordance with Rule 1 by the Deputy or Assistant Collector of Salt Revenue granting to such person a certificate in the following form authorizing the Civil Court to try the case set forth in such person's claim:—

Form of Certificate.

Whereas *A. B.* of is desirous of preferring a claim against C. D. of to establish his right to

(Here state clearly the nature of the claim).

This is to certify that I, *E. F.*, Deputy/Assistant Collector of Salt Revenue, in charge Range, do hereby allow under Section 6 of the Pensions Act, 1871, that the said claim may be tried by any Civil Court otherwise competent to try the same.

(Signed) *E. F.*,
Deputy/Assistant Collector of Salt Revenue.

Dated at this day of 18 .

Official Seal.

(G. R. No. 4247, dated 22nd July 1881.)

6. In exercise of the powers conferred on him by Sections 5, 8 and 14 of the Pensions Act XXIII, 1871, the Commissioner in Sind has, with the approval of Government, framed the following rules* in supersession of the rules and published at pages

* These rules are an adaptation of the rules under the Pensions Act, 1871, made by the Commissioners, Northern, Southern and Central divisions with the approval of Government and publish-

929-930 of the *Bombay Government Gazette* in notification dated 7th November 1873, and of all other rules and orders on the same subject hitherto in force in any part of the Province of Sind :—

I.—Under Section 5.

Disposal of claims concerning service pensions.

1. Claims relating to pensions or gratuities on account of service, whether in the civil, military, naval, or any other department of the administration, are to be inquired into and disposed of in such manner as may be directed in the Civil Pension Code, or in any rules or orders for the time being in force applicable to such pensions respectively.

Extent of applicability of rest of these Rules.

2. Nothing in the rest of these Rules applies to any pension, gratuity or cash payment to which Rule 1 applies.

Disposal of claims preferred under Section 5.

3. Claims preferred to a Collector under Section 5 of the Act may be either—

(*a*) against Government only, or

(*b*) against Government and one or more private parties jointly, or

(*c*) against private parties only.

Claims falling under class (*a*) or (*b*) shall ordinarily be disposed of by the Collector ; but whenever any important legal question is involved which the Revenue Officers concerned may not feel themselves competent satisfactorily to deal with, the Collector may, with the previous sanction of the Commissioner in Sind, issue a certificate under Section 6 of the Act authorizing the Civil Court to try the case.

Claims falling under class (*c*) shall be disposed of by the Collector if the question at issue between the parties is not of a complicated or difficult nature; but if the claimant applies for a certificate under Section 6 of the Act, and sets forth satisfactory reasons for such application, or if the question at issue between the parties appears to be of a complicated or difficult nature, or if the claim is one which if awarded could only be enforced by a Civil Court, the Collector may issue a certificate under the said Section 6 authorizing the Civil Court to try the case. Provided that no certificate shall be issued for any case which could not be decided by the Civil Court in favour of one or more of the parties thereto without making an order or decree such as it is prohibited from making by the said section.

Previous sanction of Commissioner in Sind when necessary to final order of disposal.

4. Except in the case provided for in the last paragraph of Rule 6, no claim by which the liability of Government to pay any pension or grant is affected directly or indirectly shall be disposed of by a Collector without first obtaining the sanction of the Commissioner in Sind.

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ed under Government Notification No. 6849, dated 23rd December 1879 (*vide* Compilation of General Rules, Part IX).

Reference of claims for inquiry to subordinate officers.

5. Any claim preferred to a Collector under Section 5 of the Act may be referred by him for inquiry to any Assistant or Deputy Collector or other officer subordinate to him, and every Assistant or Deputy Collector in charge of tálukas may receive claims on behalf of the Collector and forward the same with his opinion after inquiry to the Collector; but every order for disposing of a claim or for granting a certificate under Section 6 shall be made with the previous sanction of the Commissioner in Sind by the Collector himself.

Law, &c., to be observed in disposal of claims.

6. Claims relating to pensions or grants are to be disposed of in accordance with—

(*a*) The law, if any, for the time being in force applicable to such claims.

(*b*) The terms and conditions of the "sanad" or other document, if any, under which such pensions or grants are enjoyed.

(*c*) The rules or orders of Government for the time being in force if applicable to such claims.

But if any claim is brought, the subject-matter of which has been already inquired into and disposed of by competent authority, the Collector will merely record the fact of such previous decision, and dispose of the claim accordingly.

II.—Under Section 8.

Payments to be for the year commencing 1st May, but may be made in instalments.

7. All payments of pensions or grants are usually to be made in one lump sum for the year commencing on the 1st May and ending 30th April, but applications for their payment by monthly or quarterly instalments may be considered and disposed of by the Collectors, subject to the sanction of the Commissioner in Sind.

Payments of arrears.

8. Pensions and grants, for the payment of which application is duly made at the proper period, will be paid in full, except in the case of payment being suspended, pending the orders of a Civil Court or pending inquiries by Government or by any officer of Government. But if, owing to non-application or other neglect on the part of the claimants, such payments fall into arrears, the pensions or grants will be paid as follows:—

For the current year, in full.			
First year's arrears, in full.			
Second do.,	subject to a deduction of	10	per cent.
Third do.,	do.	20	do.
Fourth do.,	do.	30	do.
Fifth do.,	do.	40	do.

(The current year means the year within which payment is properly due under Rule 13.)

Payment of arrears due to deceased persons.

9. Subject to the provisions of Rule 8, Collectors may authorize the payment of arrears due to a deceased person after such investigation as shall satisfy them—

(a) of the actual date of such person's death, and

(b) that the applicant is entitled as such person's legal heir, or otherwise, to receive payment.

Pension or allowance not drawn for six years to lapse.

10. Any pension or grant for payment of which no application is duly made for more than six years, is to be struck off the books, and all arrears forfeited.

But in certain cases may be re-admitted.

But if the pension or grant is held under a permanent or hereditary title, it may be re-admitted without payment of arrears if a claim thereto is duly preferred under Section 5 of the Act within twelve years from the date of the last payment.

Date of applications for arrears to be noted.

11. The date on which application for payment was made must be noted by the disbursing officer on all bills for arrears.

III.—Under Section 14.

Place of payment of pensions and grants.

12. Pensions or grants will be paid at the following places, namely :—

(1) If payable on behalf of a religious institution, at the treasury of the district or táluka in which such institution is situated.

(2) If payable on behalf of a religious institution in foreign territory, at the nearest Government treasury.

(3) If the pension or grant is personal, at the treasury most convenient to the recipient.

Orders for permitting transfers of payment under the above clause (3) will be made by the Collectors if the transfer sought is from one treasury to another within the same Collectorate, by the Commissioner in Sind if the transfer sought is from a treasury in one Collectorate to a treasury in another Collectorate within the same division, and by Government in any other case.

Times of payment.

13. All pensions and grants shall be deemed to be due on the 1st May next after the completion of the year in respect of which they are payable, but shall ordinarily be payable only in the months respectively fixed, or hereafter to be fixed, by or under the orders of Government for payment of pensions and grants of the various descriptions. But when payment in monthly or quarterly instalments has been directed by the Collector under Rule 7, payments will be made in accordance with such direction.

14. Pensions and grants will be paid only to those persons whose names have been authorizedly entered in the records as the payees thereof, or to their duly empowered attorneys or mukhtyárs, or, if they are minors, to their administrators.

Persons to whom payments are to be made.

Except as is otherwise provided in Rule 22, payments will be made to an attorney, mukhtyár or administrator only, on his satisfying the disbursing officer by the production of a certificate, signed by a Magistrate or by some other well-known person of respectability, that the payee was living on the last day of the year or other period for which the pension or grant is due.

Life certificates when necessary.

15. In the case of pensions or grants which Government recognize as alienable, the name of the lawful holder for the time being shall, subject to the provisions of Rules 16 and 17, be entered in the records as payee.

Payee in case of alienable pensions or grants.

But if any such pension or grant is continuable by Government only so long as the original grantee and certain of his descendants shall be in existence, and the payee has obtained a transfer of the same by sale, gift, mortgage, or the like, such payee must produce at the time of each payment a certificate from the mukhtyarkar of the táluka or mahál in which the original grantee or his descendants reside, or, if their residence be in foreign territory, of some British officer resident in the said territory, that such grantee or his said descendants (who should invariably be named) on whose behalf payment is claimed was or were alive on the last day of the year or other period for which such payment is due.

Life certificate of original grantee or of his descendants when necessary.

16. Applications for mutation of payees' names in the records shall be received and disposed of by the Collectors.

Mutation of payees' names.

In the case of a transfer of any pension or grant which Government recognize as alienable, such mutation may be made on obtaining the consent in writing of the existing payee without further inquiry.

In the case of alienation and

In the case of the death of a payee, the Collector may require the production by the applicant of a certificate of heirship and of such other evidence as he deems fit.

In case of death of former payee.

But whenever there is any dispute between conflicting parties, and whenever the Collector doubts whether the pension or grant is any longer continuable, the application shall be regarded by him as a claim under Section 5 of the Act, and shall be dealt with accordingly.

When application for mutation of names may be treated as a claim under Section 5 of the Act.

Mutation of names consequent upon decision of claims under Section 5 of the Act.

Any mutation of names rendered necessary by the decision in any claim under Section 5 of the Act (including applications of the nature specified in the last preceding para. of this Rule) may be made by the Collector without further investigation.

Whose name may be entered as payee.

17. As a rule, the name of one person only will be entered as payee of each separate entire pension or grant.

In the case of joint transferees; and

In the case of two or more joint transferees of a pension or grant which Government recognize as alienable, they must elect which one's name shall be so entered, and in the event of their failing so to do within such period as shall be fixed by the Collector, the Collector shall enter the name of such one of them as he deems fit.

In the case of joint-heirs.

In the case of joint-heirs, the Collector will determine who is the eldest male representative of the senior surviving branch of the original grantee's or of the transferee's family, or, in the absence of male heirs, who is the senior heiress, and enter his or her name as payee: Provided at the request of the person thus entitled to be entered as payee, the name of any other member of the family may be substituted by the Collector for that of the said person during such person's life-time.

Joint payees and separate recognition of sharers.

18. If any pension or grant has been hitherto entered in the records in the joint names of two or more persons, or, if any division of a pension or grant has been recognised, and shares entered separately in the names of the respective co-sharers, such entries may hereafter be continued; but no such new entries shall be made in the records except with the previous sanction of the Commissioner in Sind, which shall be given only under very special circumstances.

But Collectors may, on written application, sanction sub-divisions of pensions or grants by disbursing officers at the time of payment by special written order in each case.

Payments to joint payees when their joint receipt is not obtainable.

19. Whenever, in consequence of disagreements amongst joint payees or for any other reason, their joint receipt shall not be obtainable for any payment already due, the Collector may authorize such payment to be made to any one or more of such joint payees who are willing to pass a receipt.

Payees responsible for proper distribution of pension or grant to sharers.

20. The persons recorded as the payees of pensions or grants, and the persons to whom any payment may be made under the last preceding Rule, are not necessarily entitled to appropriate the whole of such pensions, grants or payment to themselves, but are responsible for distributing the same to all co-sharers or sub-sharers in the proportions to which they are respectively entitled.

Preparation of descriptive rolls.

21. Except, as is otherwise provided in Rule 22, a descriptive roll in the form of Appendix A shall be kept by the disbursing officer of every payee entitled to receive payment of a pension or grant from him. A copy of such roll under the disbursing officer's signature shall be furnished to the payee for production by him at the time of each payment, which shall be noted therein in the manner shown in the form.

Inquiries into identity of claimants.

The person applying for payment must be identified by comparison with the particulars given in the descriptive roll, and the disbursing officer should take every precaution against fraudulent personation. When the payee can write, his signature should, at the time of payment, be compared with that in the descriptive roll in the disbursing officer's possession.

Descriptive rolls and life-certificates may be dispensed with in certain cases.

22. Descriptive rolls and life-certificates may be dispensed with in the case of natives of rank and pardah-posh ladies; but the disbursing officer will not on that account be exempt from the general responsibility which necessarily attaches to all payments.

Descriptive rolls will not be necessary in the case of pensions or grants on account of native religious or charitable institutions which are paid to "Panches" or committees or other representatives of these institutions, nor in the case of payees of allowances which have been declared to be continued hereditarily.

Printed lists to be kept of sanctioned pensions and grants.

23. The Commissioner in Sind will prepare under his signature lists, in English and in the vernacular, of all pensions and grants in each Collectorate in the Province of Sind, and furnish printed copies thereof to the mukhtyárkars, the Collectors, their Assistants and Deputies, the Accountant General and to Government.

Quarterly Correction Statements to be submitted to the Commissioner in Sind.

24. A quarterly statement of all proposed alterations in or additions to the said lists in consequence of decisions or orders passed during the preceding 3 months affecting the same, shall be submitted by each Collector on the 1st January, 1st April, 1st July and 1st October to the Commissioner in Sind who after scrutiny will countersign the same and direct that the lists in his own office and in the various offices in the Collectorate shall be corrected accordingly. A copy of the statement so countersigned shall also be sent to the Accountant General, who shall correct his lists in accordance therewith.

No pension or grant shall be entered in, or struck out from, the accounts or the said lists, except with the previous sanction of the Commissioner.

Accounts to be kept by disbursing officers.

25. Disbursing officers will, on the 1st of May of each year, or as soon after as possible, prepare a ledger (khátewahi) agreeably to the Táluka Form* No. 21 contained in Hope's Manual of Accounts, and will keep a book in the Táluka Form No. 12 contained in that Manual, and will be held responsible for the correctness of the entries in the ledger and book and for their being properly filled in from time to time.

Issue of "sanads" to payees of pensions and grants.

26. "Sanads" in the name of the Secretary of State for India in Council will be executed by the Collectors as authorized in the Government of India's Resolution No. 684, dated 31st May 1878, Home Department (*vide* Government Resolution No. 3518, dated 14th June 1878, Judicial Department), in favour of the payee or payees for the time being of every pension or grant in respect of which the issue of such "sanads" has been or may hereafter be sanctioned by Government. Such "sanads" will be issued once for all, and "sanads" already issued by the Commissioner in Sind or by Collectors, or by any other officer authorized by Government in this behalf, shall be deemed to have been issued under this Rule.

The terms and conditions to be inserted in these "sanads" will be such as Government may from time to time authorize, or as may already have been so authorized.

Registers of "sanads" to be kept.

27. Registers of these sanads will be kept by each Collector, and a general register by the Commissioner in Sind.

Which shall be open to inspection, &c.

The said registers shall be open to public inspection during office hours, and extracts from the same shall be obtainable, subject to the same rules and to the payment of the same fees as apply to the case of registers of the documents mentioned in clause (*d*), Section 90 of the Indian Registration Act, 1877.

Reference to Civil Court under Section 6 of the Act.

28. Reference to the Civil Court under Section 6 of the Act of any person claiming a right of succession to or participation in any pension or grant, or any other right relating to any pension or grant, shall be made in accordance with Rule 3 by the Collectors, granting to such person a certificate in the form of Appendix B authorizing the Civil Court to try the case set forth in such person's claim.

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* No. 23 in the revised edition.

APPENDIX A—(See Rule 21.)

Form of Description Roll.

Running Number.	Number in the Alienation List or Khatáwahi.	Name.	Caste or Sect.	Residence.	Personal identification.	Height.	Age at the date of preparing the Roll.	Monthly, Quarterly, Half-yearly, or Yearly, Amount.	How long continuable.	Signature of the party whose Descriptive Roll is prepared.	Signature of Witnesses of identification.	Signature of the Officer before whom the Descriptive Roll is taken.	Date of preparing the Roll.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

PAYMENTS.

When paid.	For what period.	Amount.	To whom paid.	Signature of the Disbursing Officer.	When paid.	For what period.	Amount.	To whom paid.	Signature of the Disbursing Officer.	When paid.	For what period.	Amount.	To whom paid.	Signature of the Disbursing Officer.

APPENDIX B.—(See Rule 28).

Form of Certificate.

Whereas *A.B.* of is desirous of preferring a claim against *C. D.* of to establish his right to

(*here state clearly the nature of the claim*)

This is to certify that I, *E. F.*, Collector of , do hereby allow, under Section 6 of the Pensions Act, 1871, that the said claim may be tried by any Civil Court otherwise competent to try the same.

(Signed) *E. F.*,
Collector.

Dated at
this day of 18 .

Seal of the Collector.

(Notification by the Commissioner in Sind, No. 5753, dated 14th December 1881; *vide* G. R. No. 7171, dated 28th November 1881.)

7. Sharers of sub-divisions of a pension or grant are not joint payees. Rule 19 contemplates two sorts of payees, those persons to whom the whole of a pension or grant is payable jointly and not in shares. These persons can together, that is, jointly, receive payment in a lump sum. Rule 19 also contemplates persons to whom a pension or grant is

payable separately in distinct individual shares, and therefore not jointly in a lump sum. The rule provides that if these shares have been recognized and the shares registered separately in the names of the representative co-sharers, these entries shall hold good. Further, the Collector has power to direct the disbursing officer to sub-divide a pension or grant at the time of payment.

Rule 20 applies only to the first sort of payees and not to co-sharers, whether those who are registered sharers or those who have special permission in writing from the Collector. This rule provides that the lump sum, otherwise payable to two or more persons jointly, may, under certain circumstances, be paid to one or more only of such joint payees.

Rule 21 following provides that the recorded joint payees to whom the lump sum has been paid or those of such joint payees to whom under the last preceding rule the lump sum has been paid, shall be responsible for the proper distribution of the said lump sum.

One or more of several joint payees having an interest in the entire pension or grant may obviously be allowed to receive payment on behalf of the others; but when the shares are separately registered, why should one or more sharers be allowed to take the shares of the others in which they have no concern or interest.

Rule 19 provides that the Collector may allow the disbursing officer to make the sub-division. It follows the disbursing officer must pay each sharer his own share separately according to the sub-division.

(L. R. No. 539, dated 2nd April 1881; *vide* G. R. No. 2699, dated 14th May 1881.)

8. It is not seen what objection there can be to the payment of a sub-share under the Collector's special written order being made to the applicant and entered in his name whether the registered payee appears or not 'at the time of payment.' There is nothing in Rule 19 which prohibits such payment and entry. The words 'no such new entries shall be made in the record' in the first paragraph of the rule refer to entries 'which may hereafter be continued,' that is to say, permanent or continuous entries, and these, of course, require the sanction of the Commissioner. But a single payment, to be made once, under a special order, at the time of a particular payment, can, on the authority of that order, be entered by the disbursing officer against the name of the applicant.

Rule 15 requires the payment of pensions or grants to be made only to those persons whose names have been authorizedly entered in the records as the payees thereof. The Collector's written special order sanctioning a sub-division should expressly authorize for that one occasion the entry of the name of the payee of the sub-share and the consequent payment to him.

(L. R. No. 718, dated 20th June 1881; *vide* G. R. No. 3843, dated 2nd July 1881.)

9. Section 8 of Act XXIII of 1871 (Pensions Act), provides that all pensions or grants by Government of money or land revenue shall be paid in accordance with the rules prescribed by the Chief Controlling Revenue Authority. The rules which have been prescribed relate to the payment of pensions and grants which are made in cash by the Collector or the Deputy Collector or other authorized disbursing officer. These rules are not applicable to the payment of dues collected by village officers and payable to the superior holder of an alienated village, and which the superior holder may with the Collector's consent recover direct from the inferior holders in default of payment by the village officers. (L. R. No. 469, dated 20th April 1882; *vide* G. R. No. 2758, dated 27th idem.)

10. The rules framed under the provisions of the Pensions Act regarding the payment of pensions and grants, should be considered as strictly applicable to registered pensions and grants, the subdivision of which Government consider it desirable should neither be countenanced nor given effect to, beyond giving the Collector a discretionary power to allow disbursing officers to make sub-division at the time of payment.

The particular rule which authorizes the Collector to exercise this discretion should not be applied to doubtful cases, or to sharers whose claims are resisted and denied by the registered holders of the pension or grant.

The Act and the rules made thereunder contain ample provision for the disposal of claims relating to any pension or grant. (L. R. No. 490, dated 27th April 1882; *vide* G. R. No. 3331, dated 20th May 1882.)

11. Rule 11 of the rules made under the Pensions Act, 1871, is not applicable to the case of minors, and payment of arrears should be authorized under Rule 10, notwithstanding no application for payment has been made for more than six years: provided the Collector is satisfied that the minor, on whose behalf the application is made, is the legal heir of the deceased person to whom the arrears are due.

2. Section 6 of the Limitation Act, 1877, provides that nothing contained in that Act shall affect or alter the *period specially prescribed* by any special or local law; but this provision does not bar the exemption in favour of minors which is provided in the next following section, and which is applicable to all cases of applications made under any general, special or local law for which a period of limitation is prescribed either by the Limitation Act or by the law itself.

(L. R. No. 1268, dated 23rd September 1882; *vide* G. R. No. 7165, dated 13th October 1882.)

12. A cash allowance payable to two persons, A and B, was disbursed to them in alternate years,

so that if A received payment of the whole allowance during 1882, the other became entitled to receive it during 1883, and so on. A not having presented himself before the Mámlatdár to demand the money payable when his turns came, it remained unpaid for over six years. The other co-sharer B had, however, received payment of the allowance during the years in which it was payable to him according to the arrangement mentioned above. A having subsequently appeared and demanded payment of the money which he had not been able to receive for more than six years, the question was raised whether Section 11 of the rules published under Government Resolution No. 6849, dated 23rd December 1879, should be strictly applied to the case. The following opinion (No. 1650, dated 18th December 1882) recorded by the Remembrancer of Legal Affairs was circulated by Government to all Collectors and Commissioners :—

> "It appears that the pension receivable by A and B in alternate years is one and the same pension. B has duly applied for and received the pension in the years in which he was entitled to payment and his applications should, I think, be held to have kept the title to the pension both of himself and of A alive. The terms of No. 11 of the rules under Section 8 of the Pensions Act do not apply to the case any more than they would be applicable if A and B were one and the same individual who for some reason of his own had neglected to apply for payment in alternate years. Rule 9 is, I think, the only rule that can be fairly applied to the case."

(G. R. No. 22, dated 3rd January 1883.)

13. The Collector of Bombay is authorized under Section 5 of the Pensions Act XXIII of 1871 to investigate claims to fazendári allowances and other similar claims payable in Bombay. Rules and orders issued from time to time under the Pensions Act will be communicated to him. (G. R. No. 909, dated 9th February 1887, and G. M. No. 1381, dated 4th March 1887.)

14. It has been held by the High Court that Rule 16 of the Rules under the Pensions Act, 1871, does not apply to rights acquired to pensions before the Act came into force, as there is nothing to show that the Legislature intended it to have retrospective effect. (G. R. No. 7309, dated 28th September 1889.)

15. An application to be furnished with a certificate under Act XXIII of 1871 (Pensions Act) in order to enable the applicant to claim in the Civil Court the amount of certain haks due to him from the Inámdár and the village officers of a certain Inám village in the Poona District, was refused by the Collector on the strength of the ruling in Government Resolution No. 477, dated 17th January 1885, that Sections 4, 5 and 6 of the Act are not applicable to haks payable by Inámdárs; and the Collector's decision was confirmed by the Commissioner. The applicant then filed a suit in the Civil Court. The District Judge came to the conclusion that a certificate was necessary, and granted two

months' time to enable the applicant to procure it. On the matter being referred to Government for orders, the Remembrancer of Legal Affairs was consulted, and the following opinion recorded by that officer was circulated by Government to all Collectors and Commissioners :—

"The question whether the Pensions Act applies to haks payable direct by Inámdárs is not free from doubt. But as the District Judge holds that it does apply, there is no reason for combating that opinion, and if there is no other objection to the grant of the certificate which the plaintiff asks for, it may, I think, be granted."

(G. R. No. 8718, dated 17th December 1891.)

16. A question having been raised whether clause (*b*) of Rule 10 of the Rules under the Pension Act empowers Collectors to authorize the payment of the arrears of pension due to a deceased pensioner, if he has no legal heir, to the person who bears the expenses of his or her burial, it was directed that in such cases the Collectors may make payments at their discretion provided that the amount paid does not exceed the burial expenses incurred by the payee. (G. R. No. 1441, dated 27th February 1892.)

17. The applicability of Act XXIII of 1871 depends upon whether a grant is essentially one of land revenue merely or whether it is a grant of the soil. If it is a grant of the soil, *i. e.*, of the free hold or proprietary right therein, then as was held in *Raoji Narayan Mandlik* vs. *Dadaji Bapuji Desai* (I. L. R., 1 Bom., 523) the Act does not apply to it. But if it is essentially a grant of land revenue only, then the Act is applicable to it, as was held in *Ramchandra Maruti* vs. *Venkatrao and B. Mantri* (I. L. R., 6 Bom., 598). The incidental rights which accompany a grant cannot be held to override the plain intention of Act XXIII of 1871, if the grant is a grant of land revenue only. The latter point has been very clearly decided by the High Court of Madras in *Rama* vs. *Subba* (I. L. R., 12 Mad., 98), which was a case of a grant of land revenue coupled with the power of collecting it. (L. R. No. 512, dated 4th April 1892; *vide* G. R. No. 3369, dated 12th idem.)

18. The decisions at I. L. R., 1 Bom., 75; I. L. R., 1 Bom., 523, and I. L. R., 7 Mad., 191, show conclusively that the Pensions Act, 1871, is inapplicable to a grant of a village in Inám. (L. R. No. 316, dated 23rd March 1893; *vide* G. R. No. 3541, dated 15th May 1893.)

II.—DEVASTHÁNS AND OTHER RELIGIOUS ALLOWANCES.

1. The allowances to temples and other religious institutions formerly paid from the Khasgi or private funds of the Rája of Sátára and transferred by him to the public treasury in 1841, should be continued. Such items as were bestowed on individuals, and any others not partaking of the nature of permanent grants, should be resumed. (G. R. No. 863, dated 1st March 1862.)

2. The revenues of the State should not be thrown away on shrines or temples which are deserted. (G. R. No. 945, dated 7th March 1862.)

3. Allowances on account of "Shivrátri," "Nowratri," "Rámnavmi," "Janmashtami" and other special ceremonies, and other similar allowances regarding which doubts as to whether or not they are *boná fide* temple grants may arise, should be subjected to a deduction of one-third, and the remainder continued as permanent temple grants. (G. R. No. 2884, dated 25th August 1863.)*

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* The Resolution was passed by Government in reference to a question raised by the Revenue Commissioner, N. D., in connection with the orders passed in Government Resolution No. 4309, dated 27th November 1862, on the general subject of cash alienations in Gujarát. The Resolution of 27th November 1862 is quoted below for ready reference :—

"The work of the Alienation Department in Gujarát has hitherto been mostly experimental, but the character of the several descriptions of grant has been ascertained, and little more information now remains to be collected. The settlement, therefore, should be prosecuted diligently on rules based on the experience obtained.

"2. The principal classes are below disposed of :—

Emoluments of Hereditary District Officers.

"3. The work to be done under this head is to prepare in every táluka an accurate record of the emoluments of each vatan or office, whether in land or in cash. The record should also show the date of every former enquiry, the names of the persons by whom the vatans are now held, and all other particulars.

Gameti Hissa.

"4. These are usually of a permanent character, and should be continued in the terms of the agreements under which they are held. If the terms of the agreements are found to be still observed, nothing further is required.

Devasthána (charged on the Huzúr or Táluka revenue).

"5. The past policy and proceedings of Government in regard to devasthán allowances or impersonal grants to temples and religious institutions are well summarized by Mr. Peile in the 12th to 27th paragraphs of his report. His Excellency the Governor in Council concurs with the Revenue Commissioner, Mr. Mansfield, in opinion that, giving due consideration to these past proceedings, an enquiry into titles should be waived in the case of all *boná-fide* temple grants which were submitted to the notice of Government at the beginning of British rule, and have since been deliberately continued.

"6. The records of former proceedings described by Mr. Peile should be carefully compared with the present payments, and a detailed report of the result should be submitted to Government through the Revenue Commissioner. The payments or grants should be recorded in the names of the temples and distributed to such agents as hold sanads empowering them to receive the money, or who may from time to time be appointed by the Committees, or by the persons who are recognized as the recipients of the money or managers of the temples.

Dharma'da'ys and Varsha'sans, (payable from the Huzur or Ta'luka Treasuries.)

"7. Mr. Peile has shown that in the earlier period of our rule in Gujarát, as elsewhere, personal charitable allowances were treated quite differently from grants to temples. The Governor in Council considers that the 'amended rules of 1842,' if a liberal interpretation be placed on the evidence available, are sufficient. These rules have been generally applied to the same

4. Allowances to idols not in a temple or place of public worship, but in a private dwelling

class of allowances in other districts, and are not inconsistent with the previous policy of Government in Gujarát.

Village Devastha'ns.

"8. The village devasthans usually originated in grants by village officials from the village funds. In stating that these devasthán grants are as old as the villages themselves, Mr. Mansfield appears to have had in view only the 'Gaom Dev,' or village temple, founded when the village was established. He has overlooked a number of grants subsequently obtained by the managers of other temples from the Pátels who, until quite recently, had the management of village funds. It was owing to the change in the revenue system that direct payments were commenced from the Government treasuries, and the method already sanctioned for the treatment of these devasthans is intended to restore the management of the funds to the village communities, and remove all entries on account of them from the Government books. An exception should be allowed in favour of the village temples, which, from their antiquity and co-existence with the village itself, are fairly entitled to a continuance of the ancient contribution from the revenues of the villages in which they are situated.

Village Dharma'da'ys.

"9. The holders of these, whether their future titles be decided under the amended rules of 1842, or on an equitable consideration of their claims on the State, cannot be entitled to more than a continuance of their allowances for life. When the survey is about to be introduced into a district, it is better to buy up the remaining allowance according to the scale sanctioned for life holdings.

"10. Of the other allowances described by Mr. Peile, two items, viz., the compensation to Hakdárs and that to the Dhollera Grassias, require no remark. They have been already disposed of.

Kothlisánth.

"11. The allowance called 'Kothlisánthi' are properly rents or profits derived from lands now held by Government but which were either the property of the sánth holders, or mortgaged to them by the village officers responsible for the Government dues, who, instead of allowing the mortgagees to remain in possession, resumed the land, and charged the village revenues with these annual allowances or sánths.

"12. The Governor in Council concurs with the Revenue Commissioner in considering these allowances to be entitled to the same consideration as if the holders had remained in possession of the lands for the deprivation of which this compensation was granted. All such allowances, therefore, if plainly stated in the earliest extant account, to be held in exchange for lands resumed, (whether the land can now be identified or not,) and since paid without objection, should be continued on the terms on which the lands for which they were exchanged would now be continuable, provided that whenever by the terms of a mortgage-bond a sánth can be redeemed, or whenever owing to circumstances it is advisable to restore the land originally taken, the Revenue Commissioner should exercise his discretion so as to get rid of the annual money payment, if this can equitably be done.

"13. All small Kothlisánths under Rs. 2 should be disposed of by payment of the present valuation, and holders of larger sums should be encouraged to accept the same terms.

"14. Whenever there is no proof that land has been taken by Government in exchange, the recognition of the grant as a sánth should be disallowed, and payment should cease on the death of the present holder, unless a claim to longer continuance under any other rules be made out.

"15. In settling this numerous class of allowances by the above rules, the Revenue Commissioner should be careful to economise labour by having all ordinary cases reported to him in a tabular or other succinct form, special cases only being submitted to Government. A record should be kept showing the

house, cannot be considered *bonâ fide* temple grants and should be dealt with as personal grants to the

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proportion which these payments bear to the present value of the land for which they were exchanged.

"16. With respect to the kothlisánth allowances in the Mullik villages, the Governor in Council considers that the settlement of them should take place simultaneously with the revision of assessment in these villages.

Girás.

"17. Government did not initiate these payments, but found them, on obtaining possession of the country, generated by the disorders of the previous rule. The holders were treated with unexampled indulgence, but the peace of the country called for the policy then adopted, and faith should now be kept with their descendants, although they are no longer dangerous to the State. This the Governor in Council is prepared in the strictest sense to do, but he cannot allow that a tax at first so irregularly imposed on the community should now be extorted by the aid of legal proceedings from the public purse by others than those in whose favour the original arrangements were made, or that Government should be compelled to continue its good offices between the Grássias and the village communities in a manner to which it never pledged itself. It should, therefore, be publicly declared in every táluka, as the revenue survey settlement is introduced, that the new rates of assessment do not include any such collections, and that Government will in future not aid or take part in the collection of Grássias.

"18. In thus placing the Grássias in the same position with respect to the village communities which they originally held, the Governor in Council cannot allow them to resort to other than legal means to enforce their claims, and if any village communities decline to accede to the Grássias' demands, the latter must resort to the Civil Courts. At the same time the Governor in Council is not unwilling to make some sacrifice of revenue in order to relieve the Grássias from the necessity of resorting to law, and he is prepared, whenever the Grássia may be willing to receive from Government his present income, instead of collecting it direct from the villagers, to continue that income to him under such reasonable rules and restrictions as it may seem fit to Government to impose.

"19. The conditions on which this arrangement will be entered into are that the Grassia shall consent to abandon for the future his claims against the village communities, and in return the allowances he has hitherto enjoyed shall be continued by the State hereditarily (during good behaviour) to the male issue of the first person who receives the girás from the British treasury. The girás, or any portion of it, may further be continued to the lineal male issue of a brother of the first British recipient, in any case in which on enquiry the Revenue Commissioner may find that hardship would be felt by the discontinuance of the girás. If in any case, however, the allowance has been enjoyed on condition of service, that condition of service will not be abandoned, although it is not expected that such service can now be taken with advantage to the public.

"20. The amount of the allowances which will thus be paid shall in future be the sum as ascertained from the earlier records to be the original net payment to the Grássia, all extra payments or fees being discontinued. The only exception to this rule is the class of dharmádáys in Broach, which His Excellency in Council perceives to have been in some cases assigned by Grássias out of their allowances. If the connection with the girás be clearly traced, the amount should be added to the girás, and the recipient referred to the Grássia. If, on the other hand, the connection is not traceable, the allowance should be adjudicated under the amended rules of 1842.

Salámi and Khichri.

"21. The allowances known as salámi or khichri are hereditary, and should be so settled.

Moghlái Jághír.

"22. The Moghlai jághír allowances are peculiar to Surat. They are not numerous, but are of large amounts, and generally

individuals in whose houses the offerings are made. But this order is not to apply to cases already adjudicated on. (G. Rs. Nos. 621, dated 28th February 1863, and 452, dated 2nd February 1865.)

5. Government approve of the action of the Revenue Commissioner, N. D., in continuing permanently as devasthán grants certain allowances in Gujarát held on account of idols situated in private dwelling-houses, because they have been entered as such (and so continued ever since) in the early records, which Government have declared to be sufficient authority for their continuance, and also because the Hindu community is admitted to the worship of the idols just in the same way as in other cases. (G. R. No. 1160, dated 20th March 1865.)

6. Allowances held on behalf of devasthán in private dwelling-houses should be entered in the accounts as hereditary and continued for so long as there may be in existence any heirs of the original grantees, or of the earliest recorded recipients, in cases in which decisions declaring the grants to be permanent have been passed. Where such decisions have not been passed, the allowances will appear in the accounts under the heading "not specified", which includes all grants the tenure of which has not yet been finally determined. (G. R. No. 2626, dated 21st June 1865.)

7. There would be no anomaly in keeping the former subha summundhi devasthans of Rs. 5 and under as payments from the district treasury, the fact being that they were always paid from the district, while the gám summundhi were originally paid from the villages, and there would be no objection on the ground that village summundhi small sums will again be paid from the village, were small payments of subha summundhi to be continued from the district treasury. But as it is convenient to the Account Department to get rid of small payments from the district treasuries, and

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involve questions which require special treatment. Separate reports on these cases should, therefore, be submitted to Government.

"23. With regard to the Moghlái haks or allowances belonging to the late Naváb, extract paragraphs 46 and 47 of Mr. Peile's report should be transferred to the Political Department; the Bukhshi's allowances having, as reported by the Revenue Commissioner, been already disposed of in that Department.

Gamti Sirpav.

"24. The few cases under this head should form the subject of one general report, upon which the instructions of Government will be issued.

Life Property.

"25. Regarding the life payments referred to in paragraph 53 of Mr. Peile's report, specific instructions are not at present called for. If special cases requiring the orders of Government should arise, separate reports should be made.

"26. The Governor in Council trusts that those instructions will enable the Revenue Commissioner to bring speedily to a conclusion the enquiry into the cash alienations of Gujarát."

convenient to the recipients to be saved the journey for small amounts, it will be better to transfer for payment through the Pátels all amounts of Rs. 5 and under. Care must be taken to give the recipients a sanad recording that the allowances were formerly subha summundhi, and are now and henceforth to be paid through the Pátel. (G. R. No. 4662, dated 12th December 1868.)

8. The disbursement of all devasthán allowances of Rs. 5 and under may be entrusted to the hereditary Pátels.* But care should be taken to let the managers and others know the sums they are entitled to. Government do not want to resume any of the village petty devasthán allowances amounting to Rs. 5 and under, on the ground that the holders have not received payment within six years, but prefer to leave it to the Pátel to expend the amount himself towards the devasthán, if the holder be not present, he (the Pátel) remaining personally responsible to the holders for such expenditure or for non-payment in time, &c. The Pátel need not show the amount in the village books, nor keep any account further than is necessary for him to save himself from any civil action. Government will not trouble themselves any further after the sum is once paid from táluka treasuries to the Patels. (G. Rs. Nos. 2762, dated 10th June 1870, 1892, dated 10th April 1874, and 2960, dated 11th June 1874.)

9. In cases where these petty devasthán allowances are paid to hereditary Pátels, a case requiring the operation of Rule XI of the Pension Rules is not likely to occur, as Government divest themselves of all responsibility as regards the allowances after they are once disbursed. But when there is no hereditary Pátel in the village in which a religious institution is situated, the payment of any grant pertaining to it, whether it exceeds Rs. 5 or not, is to be made under the rules at the treasury of the district or táluka in which the village is situated. In such cases, Rule XI of the Pension Rules of course applies, and under it any pension or grant, whatever be its amount, for payment of which no application is duly made for more than six years, should be struck off the books and all arrears forfeited. (G. R. No. 3625, dated 5th May 1885.)

10. Before Government Resolution No. 3625, dated 5th May 1885, is applied, at least a three months' notice should be given to the holders of the allowances, so that they might claim the arrears within the notified time, failing which the allowances should be struck off. (G. R. No. 929, dated 4th February 1886.)

11. Payments on account of devasthán allowances should be made in accordance with the rules under the Pensions Act. (G. R. No. 8649, dated 14th November 1889.)

* See also Rule 13 of the Rules under the Pensions Act, 1871, Compilation of General Rules, page 298.

12. Government do not wish to have anything further to do with temple grants than merely to hand them over to the recognized or legal recipients whenever they appear and apply for them. If contending parties assert that they are the legal recipients, the Collector should not enter into or listen to their discussions, but should refer them for redress and settlement to a Civil Court. Any interference or connection with native religious establishments on the part of Government servants (excepting the mere payments of trust monies to the legal representatives) is in direct opposition of the orders of Government. (G. R. No. 4712, dated 29th November 1864.)

13. It is not the duty of Government to consider the propriety of the life and conduct of the recognized manager for the time being of a temple endowment. (L. R. No. 915, dated 29th July 1882; *vide* G. R. No. 5686, dated 22nd August 1882.)

14. The non-interference with temple endowments has reference not to the recognition of a proper claim to receive the allowance but to the mode in which the allowance when received is expended. (G. R. No. 6216, dated 31st July 1885.)

15. Government and their officers are precluded from taking any part whatever in the nomination or appointment of any trustee or manager of religious endowments by Section 22 of Act XX of 1863, which is by its terms of general application throughout British India, though the rest of the Act has not been extended to any part of this Presidency except Kánara (Bombay Act VII of 1865). Nor can the validity of an election be scrutinized by Government or their officers. (L. R., Nos. 1268, dated 24th November 1888, and 1145, dated 5th September 1889; *vide* G. Rs. Nos. 8593, dated 24th December 1888, and 7982, dated 21st October 1889.)

16. The Collector of Ahmedabad is authorized to exercise the powers named in Section 539, Civil Procedure Code, in the case of the religious endowments of the old mosques in Ahmedabad. He should, however, follow the usual rules relating to suits to which Government or a Government officer is a party, in respect of any suit which he proposes to institute, that is, the proposal should be referred through the Remembrancer of Legal Affairs with full details for the orders of Government before any plaint is filed, and all subsequent proceedings should also be governed by the same rules. (G. R. No. 3645, dated 28th May 1891.)

17. Bombay Act VII of 1865 having extended the provision of Act XX of 1863 of the Government of India to the district of Kánara, the following rules were framed by the Collector of that district, with the approval of Government, for the management of the religious endowments in that district:—

I.—The Committees contemplated in Section 7 of Act XX of 1863 shall be composed of members to be nominated by the Collector of Kánara and appointed by Government. Written notices, in the vernacular, of the appointments so made should be communicated to the Mámlatdár, who should post a copy at his kacheri, and a few more at conspicuous parts of the town.

II.—On the occurrence of a vacancy, the remaining members of the Committee shall forthwith give public intimation of such vacancy by a notice to be posted at the Mámlatdár's kacheri, and by causing a written or printed notice thereof to be affixed to some conspicuous place in each religious institution under their management.

III.—The notice shall set forth the name of the member in whose stead a new member is to be elected, the date on which the vacancy occurred, and the place, day, and hour fixed for the election by the remaining members of the Committee.

IV.—The place of the election shall be the principal religious institution under the management of the Committee, or the kasba town of the district, or of the táluk, in which the institution, where the vacancy occurs, is situated.

V.—The day to be fixed for the election shall not be earlier than one month, or later than three months, from the date on which the vacancy occurred, and within those limits shall, as far as practicable, be so fixed as to enable persons living within the jurisdiction of the Committee, and entitled to a vote at the election under Rule XIII, to attend and vote for a new member.

VI.—The voting shall commence at 6 A.M. and close at 5 P.M. of the day fixed for the election.

VII.—The remaining members of the Committee shall appoint a sufficient number of respectable and trustworthy persons as tellers to receive and register the votes of the electors. No person shall be appointed a teller who is himself a candidate for the vacant office, or the agent of such candidate.

VIII.—The remaining members of the Committee shall make such arrangements for taking the votes of the electors as will admit of all voters having reasonable time and opportunity to register their votes within the hour fixed, and shall appoint not less than two tellers to each office where the votes may be given. Each elector shall declare to the tellers in writing the name, residence, occupation, or other description, of the person for whose appointment he votes, as well as his own.

IX.—The tellers shall immediately enter the names, &c., of the elector and his nominee in a book which shall be provided for the purpose by the Committee, and shall require the voter to attest the registry by signature or mark. The vote-papers shall also be duly filed by the tellers.

X.—The books of registry shall be in the annexed form, and at the close of the voting shall be signed by the tellers who took the votes therein registered.

XI.—The result of the election shall be declared by the remaining members of the Committee within twenty-four hours after the closing of the voting.

XII.—A notice containing the result of the election, and signed by the remaining members of the Committee and the tellers, shall, without delay, be published by notices to be posted in the Mámlatdár's kacheri, and affixed to some conspicuous place in each religious institution under the management of the Committee.

XIII.—The registry book of votes and files of voting papers shall be kept open for the inspection of the electors for a fortnight after the result of the election has been declared in a convenient place at the town where the election took place, and shall be carefully preserved by the Committee among their records.

XIV.—The following persons will be entitled to vote at elections of members of Committees :—

(1) Owners of lands situated within the jurisdiction of the Committee, and paying an annual revenue to Government of not less than Rs. 20.

(2) Owners of landed property, situated as aforesaid, wholly or partially exempted from the payment of revenue to Government, but which, if not so exempt, would be liable to an annual payment of Rs. 20.

(3) Owners of house property, situated as aforesaid, of the estimated value of Rs. 250 and upwards.

(4) Occupiers of houses, situated as aforesaid, of the annual rental of Rs. 50 and upwards.

(5) Persons in the employment of Government on salaries of Rs. 150 per annum and upwards, or in the receipt of pensions from Government of the like amount.

(6) Possessors of private property income to the amount of Rs. 150 and upwards.

(7) Persons supporting any religious endowment under the management of the Committee by annual payments of not less than Rs. 50 or a donation of Rs. 500.

(8) Graduates of any University who have resided for six months prior to the election within the jurisdiction of the Committee.

(9) Any person not qualified as aforesaid, and claiming to vote, must establish his right to the satisfaction of the Committee :

Provided always that no persons shall be entitled to vote at any election unless he professes the religion for the purposes of which the institution

under the management of the Committee was founded or maintained, and is interested in its maintenance, and is not a minor.

Provided also that no person shall be entitled or allowed to vote unless he has been registered as a voter at least seven days before the occurrence of the vacancy at which he desires to vote.

XV.—Every Committee shall keep a register of voters, in which shall be entered the name, occupation, or other description and qualification, of every person entitled to vote at their elections; and every person satisfying the Committee that he possesses the qualifications hereinafter mentioned shall be entitled to be registered as a voter, and be furnished with a copy of the entry of his name, &c., in the register.

XVI.—No person shall be entitled to more than one vote for each vacancy.

XVII.—Voting by proxy shall be allowed only in the case of absentees supporting institutions under the management of the Committee by annual payments of Rs. 500 or upwards, or donations of Rs. 5,000. The authority produced by the proxy must have been executed before a public officer not below the grade of Mahálkári, and attested by him.

XVIII.—Voters proved to have wilfully registered more than one vote for each vacancy shall thereby be disqualified for again voting, and their names shall be removed from the register.

XIX.—The person who receives the largest number of votes shall be declared duly elected as a member of the Committee, and, in the event of two or more persons having an equal number of votes, the selection shall be determined by lot.

XX.—Any person proved to have given directly, or indirectly, any valuable consideration whatsoever in return for a vote shall be thereby disqualified from being elected.

XXI.—The election of any person except in conformity with these rules shall be null and void.

(G. R. No. 1662, dated 7th May 1866.)

18. It does not appear necessarily to follow from the provision in Section 7 of Act XX of 1863, "the local Government shall, once for all, appoint one or more Committees in every division or district," that a Committee should be appointed in each táluka.

If the Committee which was appointed under Government Resolution No. 1397 of 9th April 1867 for the management of the Hindu religious endowments in the Kumta Táluka, including what has recently been constituted the Ankola Táluka, is still sufficient for the purpose, it is not necessary under the Act to appoint a separate Committee for the Ankola Táluka, though it will be more convenient if in future the Committee is denominated

the Committee for the management of the Hindu religious endowments in the Kumta and Ankola tálukas of the Kánara District.

Section 10 of the Act merely lays down the procedure to be followed in filling up vacancies by the remaining members of the Committee, and should they fail to take the necessary steps, any person whatever may apply to the Civil Court which is empowered by the Act to fill up the vacancies.

Whether the vacancies which may occur in the Committee are filled up or not in accordance with the provisions of Section 10 of the Act, so long as there are not less than three remaining members the Committee is a legally constituted one.

Should the number of members ever become reduced by vacancies below three, the Committee would become extinct, and it would be necessary to appoint a fresh one.

(L. R. No. 1538, dated 28th November 1882; *vide* G. R. No. 8732, dated 12th December 1882.)

19. The lease of lands assigned for devasthán purposes granted in perpetuity for an annual rent by the manager of the devasthán for the benefit of the institution is valid under the provisions of clause 3 of Section 8 of Act II of 1863. (G. R. No. 654, dated 3rd February 1870.)

20. In preventing misappropriation of religious and charitable endowments, the same policy should be pursued in the old provinces to which Bombay Act VII of 1863 and the new provinces to which Bombay Act II of 1863 are applicable. (G. R. No. 6411, dated 9th November 1876.)

21. An allowance made by Government for the support of a Hindu temple is not liable to attachment in satisfaction of a debt incurred by the manager of the temple on his own account. The power of a manager of a temple to deal with its property has been discussed by the Privy Council in the case of *Prosunno Koomari Debya* vs. *Golabchund Babu* (L. R., 2 Ind. App., 145). In giving judgment, their Lordships say:—"There is no doubt that, as a general rule of Hindu Law, property given for the maintenance of religious worship and of charities connected with it, is inalienable. It is, however, competent for the Sebait of property dedicated to the worship of an idol, in the capacity of manager of the estate, to incur debts and borrow money for the proper expenses of keeping up the religious worship, repairing the temple or other possessions of the idol, defending hostile litigious attacks, and other like objects. The power, however, to incur such debts must be measured by the existing necessity for incurring them. The authority of the Sebait of an idol's estate would appear to be in this respect analogous to that of the manager for an infant heir,—a limited and qualified power, which can only be executed rightly in a case of need, or for the benefit of the estate. It is only in an ideal sense that property can be said to

belong to an idol, and the possession and management of it must in the nature of things be entrusted to some persons as Sebait or manager. It would seem to follow that the person so entrusted must of necessity be empowered to do whatever may be required for the service of the idol, and for the benefit and preservation of its property, at least to as great a degree as the manager of an infant heir. If this were not so, the estate of the idol might be destroyed or wasted, and its worship discontinued for want of the necessary funds to preserve and maintain them."

Such being the limits of the manager's power to deal with the funds, or charge the property of a temple, it follows as a matter of necessary inference that he cannot lawfully apply the funds or property of the temple to his own purposes. Nor can they be made answerable for debts incurred by him otherwise than for necessary purposes as above explained.

It is perhaps doubtful whether allowances to temples, though unquestionably granted and continued by Government on political considerations, come within the terms of Section 3 of Act XXIII of 1871; but the above decision of the Privy Council renders it unnecessary to discuss this point. In cases in which Government allowances to temples have been attached in satisfaction of the private debts of the pujári, and there is no Panch or Committee to interfere to protect the rights of the temple, the Collector is the proper person to do so, on behalf of the Hindu community. He should instruct the Government Pleader to apply for the removal of the attachment in the ordinary way, under Section 246 of the Civil Procedure Code.

(Adv. Gnl. No. 33, dated 2nd August 1875; *vide* G. R. No. 4665, dated 18th idem.)

22. Government should not interfere to have set aside the mortgage of a temple allowance effected long before it was enacted by the Legislature in Section 8, clause 3 of Bombay Act II of 1863, that such alienation is illegal.

The High Court have held (see I. L. R., 5 Bom., 393), that the above mentioned law merely declares the pre-existing common law of this country, that religious endowments, whether Hindu or Mahomedan, are not alienable.

Government have decided in the rules they have laid down on the subject that it is not desirable the Collector should bring a suit to enforce the proper application of an endowment.

Should the endowment ever come under any process by way of attachment or sale in execution of any decree of the Civil Court, it will be open to the Collector to intervene under the provisions of the Civil Procedure Code, and prevent any further alienation of the endowment.*

(L. R. No. 632, dated 1st June 1882; *vide* G. R. No. 3913, dated 17th idem.)

**Vide* Rules given at page 182 of the Compilation of General Rules.

23. By Section 8, clause 3, of Bombay Act II of 1863, religious endowments, wholly or partly exempted as such from land tax, are declared inalienable. They are equally inalienable where the Act is not in force, for though Bombay Act VII of 1863 contains no such provisions as Section 8 of Bombay Act II of 1863, yet religious endowments are in their very nature inalienable. In the case of a religious endowment or public institution no sanad at all is necessary as has been decided by the High Court in the printed judgment in the case of *Manohar Ganesh* vs. *Lakhmiram*.* A declaratory entry in the Government registers is quite sufficient, and any one thereafter interfering with the property assumes the responsibility of a trustee.

The Collector may anywhere outside the Presidency Town take steps under Section 539 of the Code of Civil Procedure to prevent the fraudulent alienation of land or of revenues constituting an endowment. The simplest course to follow in such a case is to give notice and thereafter exact the full assessment. The possessor who had taken the land by alienation or who declined to fulfil the conditions as trustee of the holding could not take advantage of his own fraud as the Acting Remembrancer of Legal Affairs seems to have thought he could in such a case (see Report† No. 1117 of 1887,

* Printed Judgments of 1887.

† "I.—The answers to the questions put by the Commissioner appear to be as follows :—

(1) Under Hindu Law, devasthán lands are inalienable (I. L. R., V Bom., page 393), but may perhaps be temporarily mortgaged (I. L. R., IX Bom., page 422). The matter does not seem to be affected by Bombay Act VII of 1863. It is true that Section 6 says that when the Governor in Council shall under clause 1 of Section 2 finally authorize and guarantee the continuance in perpetuity to the holders, their heirs and assigns of land wholly or partially exempt from the ordinary payment of annual land revenue, the said lands shall (subject to the enactments contained in Section 7) be the heritable and transferable property of the said holders, their heirs and assigns. But this section is qualified by the proviso in Section 7: 'Provided always that the said rightful owner, his heirs and assigns shall not by this Act or anything therein contained be deprived of any rights or remedies to which he or they would be entitled against the said holder, his heirs or assigns for the recovery of the said lands or any part thereof if this Act had not been passed.' The result is that by the application of the summary settlement under Act VII of 1863 the continuance for ever of the exemption from the assessment has been guaranteed by Government without regard to the person who may for the time being be in possession. But the rights of persons beneficially entitled to the property are not affected *inter se*. In the case of devasthán lands there may be a good deal of difficulty in deciding who is the real owner, but I think there can be no doubt that the community for whose benefit the temple exists have an interest in the grant which is preserved by Section 7 and which gives them power to sue in the proper way for the restitution of the property if diverted to secular uses. The managers for the time being are certainly not the owners. They are mere trustees and the summary settlement does not confer on them any rights of alienation which they did not before possess.

(2) I think in the revised sanads the name of the person who was manager at the time the settlement was accepted should be inserted. The usual way in which I have seen sanads for devasthán land drawn up is in the name of the god

annexed to Government Resolution No. 6595 of 1887). By taking or giving in alienation, by refusing or omitting to perform the service annexed to the holding, the occupier would have estopped himself from alleging it was sacred property. In the case of land sold in execution, this would be especially the case, unless indeed the land had been sold under some special circumstances as sacred property—a case that would very seldom occur.

In the printed judgment* in the case of *Narayanrao* vs. *Raji Mahomed*, it is pointed out that a Musalmán's duty in relation to a grant for a *pir's* tomb is not transferable to a Hindu. Such a trans-

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with the addition of the manager (*e.g.*, Shri Vithoba, *vahivatdár*). The right to a sanad was complete as soon as the settlement was accepted under Section 2, and as it may be difficult to ascertain to whom the right of management may have subsequently passed, the safest course will be to enter the name of the manager at that time.

(3). I do not think that Government can levy full survey rates from the alienees when devasthán land has been alienated from the institution to which it was granted. According to Hindu Law, a grant to a temple is permanent and cannot be resumed (I. L. R., VI Bom., page 546). And the fact that the managers may have illegally alienated it will not have the effect of making it revert to Government, or justify it in, as it were, participating in the sacrilege by imposing a full assessment on the land. Least of all can this be done in cases to which the summary settlement has been applied. In whatever terms the sanad may have been worded, the effect of Section 6 is to guarantee for ever the exemption of the land from assessment wholly or partially as the case may be. In regard to this point I would call attention to Mr. Naylor's opinion No. 757 of 17th November 1875, referred to in Government Resolution No. 6921 of 9th December 1875.

"II.—The only thing I think that can be done when the Collector finds that devasthán land has been diverted from its legitimate uses is to take action under Section 539 of the Civil Procedure Code with a view to its restoration. No other remedy seems possible in the present state of the law, and probably owing to the difficulty of obtaining accurate information this is not one that can often be resorted to. A Bill for the better administration of the Hindu and Mahomedan endowments was submitted by Mr. Naylor with his letter No. 43 of 15th January 1879, but the proposed legislation was not carried out.

"III.—In the above remarks I have referred only to Hindu devasthans. They apply, however, with equal force to Musalmán wakf property which by Mahomedan Law is similarly inalienable." (L. R. No. 1117, dated 25th August 1887.)

"With regard to the sanads, the safest and simplest course will be to have them made out in the name of the institution, adding the name of the manager with whom the summary settlement was effected, if he is still living, and provided he was the *vahivtádár* at the time of settlement. If he is dead, the name of the actual manager should be entered, and the sanad should be handed over to the manager whose name is entered in it. But if the person who would thus be entitled to receive the sanad desires that it be delivered to some other person, his request should be complied with, and where there is a person in possession of the institution and of the property appertaining to it who is not the manager with whom the summary settlement was effected or his regular successor, and the person in possession claims the sanad against the wish of the said manager or of his regular successor, it should be given to the person with whom the settlement was effected as above shown. In any other case delivery of the sanad should be withheld until the parties obtain a decision in the Civil Courts declaring who is entitled to it." (Para. 2 of G. R. No. 6595, dated 29th September 1887).

* Printed Judgments of 1886.

fer therefore would estop the Hindu transferee from setting up any exemption on account of the sacred character of the tenure.

In all instances of alienation of religious endowments it is for those who are really interested in the celebration or other continuation of the pious service to come forward and require that it be performed. The Collector's duty is merely to see that an alienation of the public property or revenue is not enjoyed under false pretences. In each case before taking any active measures, the Collector should convince himself, from such inquiry as he may deem necessary, that there is at least *primâ facie* proof that there has been a defeat of the object of the endowment, as by the transfer of a sacred endowment to purely secular hands and purposes. Transfers within a family or priestly class are sometimes allowed, but an alienation to other than sacred uses is not permissible.

If the Collector does interfere under Section 539, Civil Procedure Code, he should always demand his costs from the defendant and alternatively from the endowment. These costs will in general be only those of taking legal advice and may generally be recovered directly from the relators who appear as plaintiffs in the suit.

(G. R. No. 2023, dated 28th March 1888.)

Note.—This Government Resolution has been modified by Government Resolutions Nos. 5255, dated 26th July 1890, and 5066, dated 24th July 1891 (*vide* Government Resolution No. 7728, dated 29th September 1892).

24. The Hindu Law, like the Roman Law and the systems derived from it, allows both enforcement of a consequent duty and revocation of a gift made for a particular purpose which is not fulfilled by the donee (see W. and B. Hindu Law, 204). The English Law does not admit revocation. The principles applicable to religious property are explained very fully in the High Court's Judgment in the Dákor Temple Case (I. L. R., 12 Bom., 247), and are recognized in the Honourable Sir Charles Sargent's judgment at page 299 of the Printed Judgments for 1884. That a person endowed for a public purpose or discharging the duties of a religious office can anticipate and alienate the income by which he is supported, is not universally true under the English Law, as, *e.g.*, in the case of a judge. A sequestration of the profits of a parson's benefice has to be carried out subject to limitations and he cannot encumber his benefice even for his life or incumbency (*Shaw* vs. *Pritchard*, 10 Ba. and Cr., 241). Nor can any ecclesiastic alienate the church lands except for short terms regulated by Statute (see Burton's Real Property, Sections 217—218).

But the Courts have proceeded generally on narrower principles. They have not regarded Hindu benefices as essentially *extra commercium* so as to be absolutely insusceptible of any alienation or incumbrance except for their benefit. The principle has been partially but not completely applied. A

temporary alienation may not involve a complete defeat of the law as administered. Hence when the institution from which land or an allowance has been diverted can be ascertained, any interference on the part of Government seems undesirable. The beneficiaries interested should be left to assert their rights by suit. But when the supposed institution does not exist or cannot be ascertained, the cause for the remission has failed. The Indian Common Law right of the State to levy a land tax (see the Kánara Land Case, 12 Bom. H. C. R.) revives and the non-exercise of the right tends to tie up property, *i. e.*, the capital value of the remission, in a perpetuity not justified by any public purpose subserved by it. When the institution cannot be pointed out, the allowance or remission made in favour of it need not be conceded or continued.

(G. R. No. 5255, dated 26th July 1890.)

25. The orders in Government Resolution No. 5255, dated 26th July 1890, apply to cash as well as land alienations of religious endowments. The Courts would generally uphold an alienation of a cash allowance during the alienor's life. As a religious grant it could not be properly alienated, but as against the vendor the alienation would be upheld. The payment, however, usually remains, it is presumed, in the Government accounts as one made to the person directly entitled, while the vendee receives payment on an order from the vendor. On the vendor's death the vendee's right expires, as it was a personal right against the vendor to which Government for convenience sake gave effect, but which has now ceased to exist. If the allowance stands in the accounts as one to an institution, it cannot be payable to any one not representing the institution. No one else is capable of taking it with a legal title, and payment may properly be withheld, subject to the persistence of the alienee's right during the life of an alienor, who would himself be entitled to claim payment. In such cases the grant while it subserves its purpose is irrevocable, but when there is not even a pretext of its serving the purpose, the whole reason for the payment fails and it may be refused. As a service grant Government has of course full control over any payment. The Pensions Act XXIII of 1871 affords a safeguard in most cases of payment from treasuries.

The Government Resolution No. 5255, dated 26th July 1890, does not differ in principle from the earlier one, No. 2023, dated 28th March 1888, asserting the right of Government. But it would be a vain and unprofitable course for Government to rescue property from alien hands merely to hand it over to pious beneficiaries and thus save the latter the expense of legal proceedings. When the institution or the intended service has no longer any one to represent it, Government can take the benefit for the public.

(G. R. No. 5066, dated 24th July 1891.)

26. The following opinion (No. 60, dated 15th January 1891) of the Remembrancer of Legal

Affairs on the subject of the resumption of devasthâns, was communicated to all Commissioners and Collectors :—

"The devasthân grant which formed the subject of the reference reported on in my Report No. 1665 of 30th October 1890 is, it now appears, an endowment for watering the village cattle.

"2. The Collector states that its conditions may be looked on as the same as those of a devasthân grant.

"Probably the endowment was originally so regarded, kine being invested by Hindu religious feeling with a peculiar sanctity.

"The grant might also enure for the benefit of the villagers for the gratuitous watering of whose cattle the endowment provides. In neither aspect of the case would Government be justified, in my opinion, in resuming the grant on failure of performance of service. If it has a religious object, the grant would be protected from resumption by the general principles of Hindu Law referred to at Indian Law Reports, 5 Bombay, 396. If it is purely secular, it is for the benefit of the villagers whose interests therein would be annulled by the proposed resumption.

"3. The present incumbent can be compelled to perform the duties attaching to the grant, whether he has alienated his life-interest in the remuneration or not, or his place may be supplied by appointment of another in his default, whereon the alienated interest would determine. In any case the alienation cannot extend beyond his life-time.

"4. But if Government have any interest in the performance of the duties, they cannot enforce it by putting an end to the endowment.

"5. It is remarkable that the Collector states 'The land is held under a Summary Settlement Sanad by the Pátel and Kulkarni.' This apparently means that the land is held by those officers and not that the sanad was granted by them. It does not appear under what authority the sanad was granted. But if the settlement were made under any section of Bombay II of 1863, other than Section 8 of that Act, the land must have become the transferable property of the holder. If the settlement were made under Section 8, the land might be recoverable from the mortgagee (*vide* Section 16 (*g*)), but the recovery could not be effected by the resumption proposed on behalf of Government.

"6. I do not think the resumption of devasthân by imposition of full assessment can ever be legal. The only cases, in which such property can become liable to full assessment, appear to me to be cases in which the class of beneficiaries being wholly extinct, the property reverts to Government by a quasi escheat."

(G. R. No. 1604, dated 2nd March 1891.)

27. The following opinion (No. 1096, dated 29th August 1889) of the Remembrancer of Legal Affairs on the question whether a suit between the claimants to a devasthân cash allowance requires a certificate under the Pensions Act, and whether in the absence of such certificate execution can be withheld by the Collector, was circulated to the Divisional Commissioners and Collectors for information and guidance :—

"The cases noted in the margin are authorities which appear to support the Subordinate Judge who decided the suit in his view that the Pensions

Indian Law Reports,	2,	Madras,	294.
,, ,, ,,	5,	,,	302.
,, ,, ,,	XI,	,,	283.

Act would not bar the suit. There has never, I think, been any decree precisely on the point in the Bombay High Court. But I think it very probable the question would in this Presidency be decided on the same grounds as in Madras.

"Pensions and grants imply pensioners and grantees, personal recipients of the bounty of Government, and Government alone have a right to decide as to the distribution of that bounty.

Indian Law Reports, 1 Bombay, 75.

"But religious *endowments* are at least in theory impersonal, and are either for the support of some services deemed religious, or the maintenance of some building regarded as sacred. The object of the bounty is not a man at all, although the fund must necessarily be administered by some trustee or manager who no doubt practically exercises proprietary rights over it. Government have no particular interest in seeing that such trustee performs the duties of his trust. If he neglects them or wastes the funds, those interested might bring a suit under Section 539, Civil Procedure Code, to compel performance, and the Courts might appoint some other trustee or manager, and Government would pay the cash allowance to the trustees so appointed.

"Religious endowments are no doubt inalienable under Hindu Law and also, if they take the form of land, under Bombay II of 1863, Section 8, Clause 3.

Indian Law Reports, 5, Bombay, 393.

"But the restriction applies rather to the *corpus* than to the revenue, or management would be impossible. Alienation is perfectly justifiable within certain limits as to time, justifying necessity and provision for performance of the duties, and Government can hardly in the case of a Hindu religious endowment be in a position to dispute these points with the recipients, even if Government had any interest in doing so.

23 Weekly Reporter, 253 (Privy Council case).
Indian Law Reports, 6 Bombay, 596.
" " " 6 " 298.
20 Weekly Reporter, 471.
12 Bombay High Court Reports, 214.
6 " " " " 250.

"I must also note that in a very recent decision it has been held that the Pensions Act would not restrict the jurisdiction of the Courts to entertain suits relating to allowances for which Government are admittedly liable to some one or other. The Act is always construed strictly, and according to the Allahabad High Court, even if the cash allowance were a pension, no certificate would be necessary to a suit between rival claimants thereto, if Government admitted that some one or other was entitled to it. In the case of a devasthán cash allowance, it would probably be held that it was neither a pension nor a grant within the meaning of Sections 4, 5 and 6 of the Pensions Act, but an endowment. Government do not dispute their liability to pay the allowance. It seems to be utterly immaterial to Government who is the actual payee.

Indian Law Reports, X Allahabad, 396.

Indian Law Reports, 4, Bombay, 437.

"It could not for a moment be urged that Section 11 of the Pensions Act would exempt the allowance in question from attachment. That section refers to *pensions* granted on political considerations on account of past services or present infirmities or as a compassionate allowance. It has no reference to any but *personal* grantees."

(G. R. No. 7099, dated 20th September 1889.)

28. No general orders have been passed by Government authorizing Collectors to exercise the powers specified in Section 539 of the Civil Procedure Code,

and it is usual for the Collectors to report each case as it arises for the orders of Government. (G. R. No. 7728, dated 29th September 1892.)

29. All religious endowments in this country are inalienable independently of Section 8 (3) of Bombay Act II of 1863 and notwithstanding Section 6 of Bombay Act VII of 1863, and suit would be maintainable under Section 537, Civil Procedure Code, to prevent malversation by a manager, committee or trustee.

I. L. R., 5 B., 393.

The word 'holder' does not, in connection with a mosque, mean a person in possession, but a person or body of persons, such as a committee, manager or trustee, that has accepted certain trusts and responsibilities in respect of the management of and dealing with the property.

If a person in possession has not the status of a trustee, &c., but is a mere caretaker, then apparently Government could recognize his connexion with the mosque by issuing a service sanad such as that which in the case at I. L. R., X B., 34, appears to have been held as conclusively establishing the inalienability of the land beyond the life-interest of the person in possession.

(L. R. No. 942, dated 14th June 1892; *vide* G. R. No. 5385, dated 1st July 1892).

III.—HAKS AND RASAMS.

1. As regards bonds granted in compensation for haks abolished by Acts XXVII of 1837, I of 1838 and XIX of 1844, such bonds as are held for the benefit of religious and charitable institutions stand in a different position from bonds in the possession of individuals. The haks which they represent were intended as perpetual endowments, and the payment of the principal sum into the hands of the managers would involve the risk of its being dissipated, and the consequent permanent loss to the institution of the funds provided for its support. The Government of Bombay is accordingly authorized to declare bonds of this description to be irredeemable (except when otherwise desired by the holders), the payments in respect of them being debited to their appropriate head in the public accounts, as provided for in Government Resolution * No. 3126, dated 20th September 1858. (S. of S. No. 2, Rev., dated 12th January 1860; *vide* G. R. No. 631, dated 15th February 1860.)

2. The allowances granted to Mevási Chiefs in the Kaira and Khándesh Collectorates as compensation for the abolition of the transit duties which they formerly levied from travellers and merchandise

* Government approve of the proposal of the Revenue Commissioner for alienations as modified by the Accountant General that payments on account of compensation bonds to temples should be debited to the appropriate head in the public accounts of "Grants to Mosques and Temples." (G. R. No. 3126, dated 20th September 1858.)

passing through their nákas are to be continued to the heirs of the parties from whom agreements were taken in 1841-42, or to those of any near relatives whose name may have been subsequently entered in the accounts under proper authority. The name of the eldest representative of the family should alone appear in the accounts, those of all subordinate sharers being excluded. (G. R. No. 3590, dated 22nd August 1865, and G. L. No. 3957, dated 20th September 1865.)

3. The allowances to the Mevási Chiefs and Bhils in Khándesh in pursuance of the orders in Government Resolution No. 3957, dated 20th September 1865, should be continued hereditarily, and the sanads should contain a proviso that, in the event of the direct male line becoming extinct, payment will be withheld pending the orders of Government. The rule that payment is to be made only to the eldest representative of the family is not to be retrospectively applied. Separate sanads should be issued and separate payments continue to be made to those who have drawn their allowances direct from Government. (G. R. No. 2117, dated 25th April 1874.)

4. The practice regarding succession before the foregoing orders of 25th April 1874 does not limit the discretion of Government in applying the rules laid down in those orders. (G. R. No. 5781, dated 25th April 1874.)

5. The jakát haks were a species of black mail levied by the Bhil Náiks in Khándesh and Násik, for the protection of traders or travellers passing through their jungles. These exactions were stopped by the British Government, which consented to pay the Náiks an annual allowance as compensation for the loss thus sustained by them. This allowance is a pension granted or continued by Government on political considerations, and is therefore not liable to attachment in satisfaction of a decree of a Civil Court; but is protected from such attachment by Section 11 of Act XXIII of 1871. Political considerations are not defined in the Act, but apparently this must be taken to be a pension or grant of money payable on the part of Government in respect of a privilege or perquisite enjoyed by the Bhil Náiks which it was deemed politic to abolish; and it cannot be doubted that it was of political importance to give travellers and traders the protection of a regular Police instead of the irregular convoy of a Bhil Chief.

But while it is considered that this allowance is protected by the Act, the Civil Court must determine whether or not it is so protected. The Act does not provide that Government shall decide what pensions are payable on political considerations, and that its decisions shall be binding on the Courts. As the law stands, every case of attachment of pension must, I think, be decided on its own merits by the Court which issues the attachment. It may be hard on a Bhil Chief, that he should have to employ

a vakil, and be put to the trouble and expense of an enquiry, when the matter might be settled by the Collector's certificate; but it is an inconvenience caused by the law, and must therefore be endured. The Collector should come to the assistance of the Bhil Chief, and instruct the Government Pleader to take the necessary steps to have the attachment removed. It would be of evil example, and tend greatly to diminish the just authority of the Civil Courts, were the Collector simply to refuse compliance with the Court's order, instead of taking the proper steps to have it set aside.

(Adv. Gen. No. 33, dated 2nd August 1875; *vide* G. R. No. 4665, dated 18th idem.)

6. The Kasab and Betheli Veros paid by persons in Government and alienated villages in the Panch Maháls should be abolished. (G. R., F. D., No. 1699, dated 6th July 1887.)

7. As girás payments are now made from Government treasuries, inám, sirpáv, chendu and other allowances granted by Grássiás for the trouble of collecting their girás should cease to be paid on the death of the persons holding them at the date of this order. Such allowances should be escheated and will not be available for increasing the remuneration of insufficiently paid Pátels. (G. R. No. 3757, dated 24th August 1861.)

8. When Grássias die leaving no male heirs, their widows should be paid the whole allowance during their life-time. In the event of there being more than one widow, the allowance is to be continued until the death of the last survivor. (G. Rs. Nos. 4059, dated 16th July 1873, and 7381, dated 6th November 1888).

9. By the decision of the High Court to be found at page 203 of the Indian Law Reports, August 1876, it is clear that a toda girás hak comes within the meaning of the definition contained in Sections 3 and 4 of the Pensions Act XXIII of 1871, and that no suits will be successful against Government with reference to such haks. (G. Rs. Nos. 4384, dated 17th July 1877, 4929, dated 13th August 1877, and 5977, dated 4th October 1877.)

10. The following opinion of the Remembrancer of Legal Affairs, No. 1108, dated 6th October 1888, was concurred in by Government :—

"In the matter referred for my opinion by Government memorandum No. 3073, dated 16th May 1888, one I. V. has purchased, at a Court auction sale for Rs. 26, the right, title and interest of M. D. and G. B. in toda girás allowances worth respectively Rs. 6 and Rs. 74 per annum.

"2. The holders of these girás allowances had executed kabuláyats binding themselves not to alienate their girás out of their families, and admitting the right of Government to suspend or discontinue the allowances on their failure to comply with these and other conditions.

"3. The Collector reports that certain statements as to the limited rights of the judgment-debtors were made at the time of the auction. Such statements could have no effect

on the right, title and interest sold, though they may have deprecated them at the sale

"4. It appears that the sales took place before the new Act VII of 1887 became law.

"5. The question for consideration is whether the girás allowances should be continued or should be withheld from the auction-purchasers.

"6. It is true that girás allowances have been recognized as a species of property (8 M. I. A.) and capable of alienation and attachment and sale in execution of decree (4 B. I. L. R. 432 confirmed by the Privy Council at 5 B. I. L R., 408).

"7. But I need hardly point out that these rulings cannot affect the rulings at 1 B. I. L. R. 203, 4 B. I. L. R. 437 and 443, which decide that Section 4 of the Pensions Act XXIII of 1871 bars a suit against Government to enforce payment of such haks unless a certificate from the Collector be produced, and that therefore the auction-purchaser could not maintain a suit against Government, should Government decide to discontinue the allowances.

"8. I assume, therefore, that the question referred is not so much whether a suit would be against Government if the allowances were discontinued as whether Government could equitably withhold from the purchaser.

"9. It may, however, be well to note that the latest ruling on the Pensions Act, reported at X, All., I. L. R. 399, lays down that no certificate is necessary if Government admit the existence of the grant, and where the only contention is as to the person entitled to receive it. The Allahabad case distinguishes the case reported at 1 B. I. L. R. 75 and I do not think it would affect the present case if Government asserted its right to *discontinue the allowance altogether* on its alienation from the holder's family. For in such case there would obviously be no admission but a *denial* of the continued existence of the grant. But if Government continued the allowance but refused payment to the auction-purchaser, then apparently under the recent Allahabad ruling, the purchaser could enforce his right without a certificate.

"10. Thus Government could without fear of suit discontinue the allowance, but the alienation prior to the Toda Girás Act VII of 1887 might, under the Allahabad ruling, still be enforced against the holders, if the allowance were continued to *them*.

"11. The clause against alienation, if correctly recited in the Collector's report, does not appear to me to be sufficient to justify Government in discontinuing the allowance. It refers only to voluntary alienations and not to alienations by process of law.

"The distinction is taken at 7 B. I. L. R. 256 and 7 B. I. L. R. 262 from which it appears that a restriction in a lease on alienation by mortgage, sale or otherwise must be taken as confined to some act of the lessee *ejusdum generis* with those expressly mentioned, and would not apply where the alienation was by act of law. Unless therefore the kabuláyat contain a provision *that the holder shall not allow the grant to be attached and sold in execution and that if he did the grant should be discontinued*, I do not think the auction sale would operate as a forfeiture justifying a withholding of the allowance.

"12. The recognition of an alienation is of course a question distinct from the operation of an alienation as a forfeiture of the grant.

"13. The recognition of alienations made before the grant is governed by Section 6 of the Act. Under the section if the alienation is not by instrument the Collector must, on proof of the alienation within six months of the passing of the Act, give the alienee a certificate under his official signature and seal that the allowance is not subject to the provisions of the Act. If no such proof be adduced before the Collector within six months after the date on which the Act came into

force, *i.e.*, before the 28th October 1888, the Collector would not be bound to recognize the alienation. Apparently proof has been already produced and if so there is no alternative but to recognize the alienation.

"14. As the auction-purchaser has bought only the right, title and interest of the holders of the allowance he is bound by all conditions that were binding on the judgment-debtors, and if, as I gather from the concluding paragraph of the Collector's letter No. 808 of 22nd March 1888, the holders were bound to give security for their good behaviour, those and all other terms on which their rights were conditioned would be binding on the auction-purchaser.

"15. It appears from the report of the Honourable Mr. Naylor, No. 1310, dated 27th September 1883, that the course to be taken in respect of sale of such allowances was laid down in Government Resolution* No 5118 of 12th September 1873, and has since been followed (*vide* Government Resolution† No. 8168, Revenue Department, dated 6th Nov-

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* Petition from Utamram Jamietmal, dated 8th January 1873—Stating that he made repeated applications to the revenue authorities to cause to be paid to him the amount of a toda girás hak purchased by him at a public sale, but he has not yet received the payment thereof, nor any definite orders on the subject, and praying that the papers in his case may be sent for, and on due consideration orders be issued to pay the hak to him, with arrears and interest at 9 per cent., and to enter the allowance in his name.

Report by the Revenue Commissioner, N. D., No. 3880, dated 13th August 1873.

Memorandum from the Revenue Commissioner, N. D., No. 4160, dated 2nd September 1873—Submitting the correspondence that has passed between him and the Settlement Officer, N. D., on the above claim, as requested in Government memorandum No. 4862, of the 28th ultimo.

RESOLUTION.—The course recommended by the Alienation Settlement Officer, N. D., in his report to the Revenue Commissioner No. 295, dated the 24th June 1873, may be adopted, *viz.*—

"As the allowance in question was sold before the passing of the Pensions Act XXIII of 1871, the purchaser's name may be entered in the accounts subordinate to that of the girassia and the allowance paid to him on the production, at each payment, of a life certificate of the girassia so long as the girássia's male line may be in existence."

(G. R. No, 5118, dated 12th September 1873).

† Letter from the Collector of Broach to the Commissioner, N. D., No. 1397, dated 1st May 1883:—

"In the case of toda girás hak purchased by one Utamram Jamietmal of Broach at a public sale by the Civil Court, Government, in their Resolution No. 5118 of 12th September 1873, have on the recommendation of the late Alienation Settlement Officer decided that *because the hak in question was purchased by Utamram before the passing of the Pensions Act XXIII of* 1871, his name be entered in the Government books subordinate to that of the girássia and the allowance paid to him on production, at each payment, of a life-certificate of the girássia so long as the girássia's male line may be in existence.

"2. But there is now a case before me in which one Bhvánishankar Toláshankar has purchased a girás hak standing in the name of Thákor Chhatrasangji Parbatsangji also at a public sale effected by the Civil Court, but *after* and not *before* the passing of the Pensions Act, the date of the purchase being 15th March 1882.

"3. I have therefore the honour to request instructions as to whether I should order in this case the name of Bhavánishankar Toláshankar to be entered in the Government books against the hak that he has purchased as above, and if so whether it should be entered *in lieu of* or subordinate to the name of the girássia, and if the latter, whether the payment to him should be subject to the condition of his producing at each payment the life-certificate, of the girassia as long as the latter's male line is in existence as in Utamrám's case."

Memorandum from the Commissioner, N. D., No. 3009, dated 29th May, 1883:—

"Forwarded to Government for orders.

"2. The undersigned thinks that the name of the purchaser should be entered subordinate to, and not in lieu of, the name of the girássia, without prejudice to the claims of sub-sharers, if any, and payment made to him on production of a life-certificate. It appears that Government are not interested so long as the male line continues and the above certificate is produced."

Memorandum from the Remembrancer of Legal Affairs, No. 1310, dated 27th September 1883.

RESOLUTION.—In the circumstances stated, His Excellency the Governor in Council concurs with the Remembrancer of Legal Affairs in thinking that the course prescribed in Government Resolution No. 5118, dated 12th September 1873, should be adopted in the present case.

Copies of Mr. Naylor's report should be forwarded to the Commissioner, N. D., and the Collector of Broach.

(G. R. No. 8168, dated 6th November 1883.)

ember 1883). Government Resolution No. 5118 of 1873 is not, however, on the records of this office. Apparently its directions are alluded to in the concluding paragraph of the Collector's letter No. 808 of 22nd March 1888, and if so, there appears to be no reason why they should not be followed in this case.

"16. Whether alienations of this nature are restricted to the life interest of the judgment-debtor, is a question not referred for my opinion and appears to be set at rest by the correspondence which preceded the passing of the Toda Girás Act."

(G. R. No. 7450, dated 9th November 1888.)

11. Since the Toda Girás Allowances Act VII of 1887 has become law, no object is to be gained by the issue of sanads for such allowance, and it is therefore best that none be issued. The Act in question was passed for the purpose of declaring the law relating to those allowances (*vide* its preamble), and it would not be competent to Government, if it were desired, to impose any conditions upon their continuance other than those set forth in the Act; and as the Act appears to determine everything which it is necessary to have determined in respect of the allowances, no further document seems to be called for in the interests either of Government or of the recipients. (L. R. No. 1525, dated 2nd October 1890; G. R. No. 7327, dated 15th idem.)

IV.—MISCELLANEOUS.

1. The Commissioners are authorized to re-enter in the accounts, without reference to Government, cash allowances which may have been erroneously struck off. (G. R. No. 2327 dated 13th June 1862.)

2. Where no valid title-deed is forthcoming, the regular practice is to consider the first recognized recipient under the British rule as the first grantee of an allowance. (G. R. No. 3903, dated 11th October 1864.)

3. Allowances such as that on which the following reference No. 437, dated 20th October 1875, was made by the Alienation Settlement Officer, S. D., are to be continued hereditarily in the line of the recipient at the introduction of British rule:—

"I now do myself the honour to enquire whether the simple word *hereditary* used in their letter No. 2135, dated 1st June 1847, should not be interpreted to mean hereditary *to the incumbent at the introduction of the British Government*, and not to the recipient only of that year.

"2. The intention of the Government of the day seems to have been to confirm the Collector's recommendation, and this was that the allowance should 'be considered hereditary *under the rules dated 23rd June 1842*' (para. 13 of Report No. 68 of 13th January 1847.) Now the particular rule runs thus:—

'All (allowances) enjoyed for a period of sixty years, and in possession of a second successor in lineal descent from the original grantee at the introduction of our Government, to be considered hereditary to male offspring.'

"3. This rule, indeed, is not so clear as it might be. Still, interpreted by the *Amended* Rules of 1842 published in 1852, there can be no doubt that it was the male offspring of the recipient at the introduction of the British Government that was meant."

(G. R. No. 6441, dated 18th November 1875.)

4. Except under exceptional circumstances, application for the interference of the Courts, in cases of attachment of cash allowances granted for political considerations, should not be made unless the pensioner agrees to pay the cost of the application. (G. R. No. 7234, dated 23rd December 1875.)

5. There is no reason for holding that a gameti's share in a *khálsa* village is protected from attachment by Section 11 of Act XXIII of 1871. It is not a "pension" in the ordinary acceptation of that term, and if the word "pension" in that section be held to mean any kind of payment, still the payment in question is not granted or continued by Government "on political considerations or on account of past services or present services or as a compassionate allowance." It appears to be a payment to which the former proprietor of a village is entitled in consequence of his having contracted with Government to resign his village on Government's undertaking to pay him a certain portion of the revenue of the village annually in perpetuity. There is nothing of the nature of a grant or of a pension in such a payment. (L. R. No. 1225, dated 2nd November 1877; *vide* G.R. No. 7102, dated 28th idem.)

6. Haks are saleable property, moveable or immoveable, according to their origin, and are, therefore, liable to be attached and sold in execution of decrees. Varshásan allowances appear, from the particulars given in the Law Reports, to be in many cases in the nature of perpetual annuities, and where of that character, and not protected from attachment by Act XXIII of 1871, would be regarded as saleable moveable properties, and liable to attachment and sale. Varshásan allowances and amals vary much in their character, and some would be protected from attachment by Act XXIII of 1871, while others would not; thus it is impossible to lay down any general rule, but each case as it occurs, with full particulars of the character of the allowance attached, should be referred for legal advice. (Adv. Genl. No. 68, dated 22nd October 1878; *vide* G. R. No. 5946, dated 19th November 1878.)

7. Copies of the following opinion No. 1280, dated 1st October 1885, of the Remembrancer of Legal Affairs were forwarded to all Commissioners and Collectors:—

"I do not think that Government can raise any objection to the attachment by the Civil Court of the allowance*, which by the sanad is to be continued without objection or question on the part of Government as to the rights of any rightful holders thereof, whether such rights shall have accrued by inheritance, adoption, *assignment or otherwise.*

"2. The allowance is not protected from attachment by Section 11 of the Pensions Act (XXIII of 1871), for it is not a pension granted or continued by Government on poli-

*The particular allowance with reference to which the Legal Remembrancer's opinion was recorded was a cash allowance of Rs. 19 entered as *mokása amal* payable from the Karmála Treasury. The character o the allowance was not clear from the sanad nor could it be ascertained fromthe Mámlatdár's records. In the margin of the sanad the allowance was classe as "transferable private property."

tical considerations or on account of past services or present infirmities or as a compassionate allowance."

(G. R. No. 8644, dated 24th October 1885.)

8. Cash allowances should appear in the registers of tálukas or villages to which they originally belong, but there is no objection to payments being permitted from the treasuries of places where the recipients reside and their adjustments by the usual method of debit and credit in the financial accounts. (G. R. No. 3186, dated 30th May 1876.)

9. Due attention should be paid to the correction of the alienation lists. Any laxity in this respect may lead at some future time to the commission of fraud, and it is therefore of great importance that all necessary alterations should be carefully and punctually made in the printed copies of the lists supplied to Collectors, and all orders regarding such alterations should be sent through the officers in charge of tálukas with a view to their being noted in the táluka lists. (G. R. No. 7257, dated 6th December 1877.)

10. The Commissioner, C. D., in whose office cash alienation lists are prepared, should not forward the lists to the Commissioners and Collectors of such districts as have no concern with them. (G. R., G. D., No. 137, dated 13th January 1888.)

11. The alienation office should be supplied with two copies of every Government Resolution on the subject of cash allowances whether payable from the central or any other Division. (G. R. No. 8093, dated 12th October 1892.)

12. The Government of Bombay is empowered to sanction charitable allowances not exceeding Rs. 50 per annum in the aggregate in any one case to the destitute relatives of deceased revenue freeholders. All cases in which the aggregate annual grant proposed exceeds Rs. 50 should be submitted for the sanction of the Government of India. (G. I., H. R. & A., No. 317, dated 14th July 1880; *vide* G. R. No. 3909, dated 27th idem.)

13. The name of a widow who holds an allowance (no matter on what tenure it be held) and who remarries into a distinct family and thus severs her connection with the said allowance, should be struck off. The fact that an allowance is entered as being given to a widow "for life" is not a bar to withdrawing the allowance when she remarries. The words "for life" must reasonably be held to refer only to such period as the widow remains unmarried after the decease of her first husband. The allowance is granted to her for her maintenance after his death, but when she remarries, her maintenance devolves upon her second husband and she has consequently no claim to an allowance from the State for the purpose. To avoid, however, any possible doubt in any future cases which may arise when an allowance is given for the maintenance of a widow, it should be specified that such allowance is granted "for life or until remarriage." (G. R. No. 9501, dated 26th December 1883.)

(SOUTHERN CIRCLE)
WORKING PLANS PARTY
DIVISIONAL FOREST OFFICE
Inwd. R. No. 107
Date
WORKING PLANS PARTY

CATTLE-POUNDS.*

1. Under the provisions of Section 2 of Act V of 1868, the Governor of Bombay in Council is pleased, with the consent of the Governor General of India in Council, to delegate to the Commissioner in Sind the powers of a Local Government, under Sections 4 and 18 of Act I of 1871 (The Cattle Trespass Act). (G. N., J. D., dated 24th June 1871.)

2. Government have no objection to the delegation of the general control vested in Government by Section 4 of Act I of 1871 to the Revenue and Police Commissioners, with the exception of the power to dispose of the surplus proceeds, which are credited to Local Funds. (G. R. No. 3933, dated 10th August 1872.)

3. The Commissioners should issue strict orders that all the gross cattle-pound receipts should be credited, and all disbursements debited, according to the general rule so that uniformity may exist. The gross proceeds to be brought to account should include only those sums which are levied as fines and those collected on account of the sale-proceeds of cattle. Charges on account of feeding cattle during the time they remain in the pounds, which are taken from the owners and paid at once to the parties to whom due, are not to be brought to account in the Mámlatdárs' books. (G. Rs., G. D., Nos. 1725, dated 22nd April 1872, 2118, dated 27th May 1872, and 2612, dated 2nd July 1872.)

4. Section 12 of the Cattle Trespass Act prescribes the fines that may be levied in respect of cattle impounded. It indicates also what 'charges' may be levied for releasing impounded animals. No other claim can be legally made. (G. R., G. D., No. 1894, dated 2nd May 1888.)

5. Where practicable, the necessity for bringing stray animals from beyond municipal limits to municipal pounds should be obviated by establishing pounds for circles of villages in convenient situations. (G. R., G. D., No. 3498, dated 10th October 1873.)

6. The system of farming out cattle-pounds to contractors is objectionable, inasmuch as it seems to hold out direct encouragement to the contractor to abet, or connive at, illegal seizure. The system is not recognized by the Cattle Trespass Act, and is opposed to the spirit of that Act, though it may not be expressly prohibited. (G. I., H. D., No. 5-337, dated 11th March 1891, to the Government of Bengal; *vide* G. R., G. D., No. 1141, dated 31st idem.)

Note.—The practice of farming out cattle-pounds to contractors does not prevail in any of the districts in the Bombay Presidency: *vide* G. R., G. D., No. 1641, dated 9th May 1891.

* This subject was dealt with by the General Department up to the end of February 1893.

7. The following rules have been prescribed for the information and guidance of all officers concerned in the management of cattle-pounds :—

1. Under the provisions of Act I of 1871 the Police Pátel is *ex-officio* keeper of the pound in his village and is answerable for the proper carrying out of the provisions of the Act. Where there is no Police Pátel to a village, the person who is specially appointed for this purpose by the District Magistrate will be a special pound-keeper in that village.

2. The Act contains all necessary information with regard to mode of seizure of cattle, and so forth. The forms necessary for carrying on the duties of pound-keeper are hereto appended. Printed copies of these forms will be furnished on indents submitted through the Mámlatdár of the taluka. In most instances these forms require no explanation, but in case of doubt explanatory notes have been given at the foot of the form.

3. Printed lists of fines, as specified in Section 12 of Act I of 1871, will be furnished on application to Mámlatdárs. The pound-keeper shall post up such lists in a conspicuous part of the pound and of each village.

4. As every pound-keeper is bound to feed and water all impounded animals until such time as the same are either delivered over to the owners or otherwise disposed of, he may in those cases, where an advance is necessary, be allowed to meet such charges by an advance not exceeding Rs. 10 from the Cattle-pound Fund. The pound-keeper shall keep the account of such advance as per Form No. VI, hereto appended. Such advances shall be adjusted yearly according to the orders in force. When a pound-keeper delivers over charge of his office, he and his successor shall jointly report to the Mámlatdár their having respectively delivered over and received charge of the money received as an advance.

5. The feeding charges of the impounded cattle shall not exceed the rates which may have been or may hereafter from time to time be sanctioned by the District Magistrate. Printed lists of such rates will be furnished to each pound-keeper through the Mámlatdár of the táluka. Copies of such lists must be posted up in a conspicuous part of the pound and of each village.

6. All fines collected by the pound-keeper shall be retained in his custody and when these amount to or exceed Rs. 10 he shall, subject to the provisions of Rule 12, remit the same to the Mámlatdár's treasury with a duplicate memorandum, as per Form No. VII, showing the amount so remitted. On the 20th March of each year the pound-keeper shall, with a similar memorandum, remit to the Mámlatdár's treasury any balance in hand, however small it may be. The Táluka Treasury Officer, after crediting the amount received, should return one copy of the memorandum duly receipted to the

cattle pound-keeper and the duplicate copy should be retained by the Treasury Officer as a chellan for the receipt.

7. The officer in charge of the Police Station shall keep a register, Form No. IX, of all cases referred for disposal under Section 14 of Act I of 1871. He shall also keep a day-book, Form No. X, in which he shall enter all sums realized by the sale of cattle, all sums remitted to the táluka treasury, as also the charges of feeding, &c., paid to pound-keepers.

8. Subject to the provisions of Rule 12, the officer in charge of the Police Station should, as a rule, remit the cattle-pound receipts to the táluka treasury, the day on which they are received by him. The money should be accompanied by a remittance report in duplicate. The amount due to fine and that due to surplus sale-proceeds should be shown separately. No other detail is necessary. The Treasury Officer should return one copy of the remittance report duly receipted and shall retain the other copy as a chellan for the receipt.

9. The Mámlatdár (the Táluka Treasury Officer) on receipt of this amount should at once credit to the Cattle-pound Fund the amount of penalties, and bring the balance, being the amount of surplus sale-proceeds, to the head of Judicial Deposits, to be disposed of as detailed below.

10. The Mámlatdár shall then issue a notice, as per Form No. XI, to be posted on the notice board in the kacheri, inviting claimants for the money in deposit within three months from the date of the notice. At the end of three months, if no person should appear to claim the money, it shall be carried to the credit of the Cattle-pound Fund.

11. If any claimant come forward within the time allowed, the Mámlatdár, after due enquiry and upon being satisfied that the claim is proved, shall, after receiving the sanction of the District Magistrate, make over to such claimant the amount held in deposit.

12. In the case of cattle-pounds situated within the limits of any Municipality, the sums collected shall be credited to the Municipality instead of to the Cattle-pound Fund. The receipts on account of such pounds shall be remitted, with a separate remittance report, as hereinbefore provided, in order that the money may be sent to the Municipality with such remittance report. The Municipality shall, in acknowledging the receipt of the money so remitted, act as provided in Rule 6 or 8, as the case may be.

13. The Assistant Collector in charge of the táluka should, as often as possible, examine all the registers and accounts kept by the pound-keepers and by the officers in-charge of the Police Station. The Mámlatdárs and Police Officers must, on their periodical tours, examine the registers kept by the pound-keepers and give the requisite instructions

for their being correctly and neatly kept. The Mámlatdár shall further examine the registers kept by the Officer in charge of the Police Station.

14. The *ex-officio* and special pound-keepers will be remunerated out of the Pound Fund for their duties as pound-keepers according to the scale fixed by orders of the Local Government.

15. If the *ex-officio* pound-keeper be unable to write, he shall employ the Village Accountant to keep the pound register and other documents relating to the pound, but the pound-keeper shall attest these papers by his signature or mark. The pound-keeper and the Village Accountant shall be jointly responsible for the correctness of all the papers. In such cases the Village Accountant shall receive one-half of the amount paid to the pound-keeper out of the pound-keeper's remuneration.

16. The remuneration of the pound-keeper shall be disbursed when the Potagi (or Pátel's salary) is disbursed, *i. e.*, in the months of January and July. The Mámlatdárs should prepare half-yearly bills for this purpose, and should, prior to their disbursement, obtain the sanction of the Huzúr Deputy Collector. The first bill should be prepared for the months from December to May. The bill should be submitted to the Huzúr Deputy Collector for sanction by the 10th of June, and the payment thereof should be made in the month of July. The second half-yearly bill should be prepared for the other six months, *i.e.*, for the months from June to November. The second bill should be punctually sent by the Mámlatdár to the Huzúr Deputy Collector by the 10th of December and the payment made in the January following.

17. In preparing bills, care should be taken that no pound-keeper is allowed remuneration in excess of the maximum amount fixed by the Local Government.

(G. Rs., G. D., Nos. 3, dated 3rd January 1876, and 1161, dated 12th April 1877.)

(*Note.*—See G. Rs., G. D., Nos. 1653, dated 24th May 1878, and 3377, dated 6th November 1878, which modify the rules regarding the sale of cattle by Chief Constables.)

REGISTER No. I.

FORM OF REGISTER TO BE KEPT UNDER SECTION 8 OF THE ACT.

Serial No.	Name of the seizer, date of receipt (hour, month and year).	Description of Animal.					Name of the owner, and his place of residence, if known.	Date of return of cattle to the owner and the signature of recipient.	Fine.	Amount of feeding charges, &c., and signature of the person receiving the same.	Date of report to the Station Officer under Section 14.	Date of sending cattle for sale.	Signature of the Pound-keeper.
		Kind.	Age.	Value.	Height.	Special marks and colour.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Note.—The pound-keeper must sign in column 14 every day's entry made in this Register.

FORM No. II.

FORM OF RECEIPT TO BE ISSUED TO SEIZURE OF CATTLE UNDER SECTION 8 OF ACT I OF 1871.

No.	Name of the person to whom the receipt is given.	Description of cattle.	Date and time of delivery of cattle.	Signature of cattle-pound-keeper.
1	2	3	4	5

FORM No. III.

FORM OF RECEIPT TO BE ISSUED TO THE OWNER OF CATTLE ON PAYMENT OR DEPOSIT OF FINES AND CHARGES.

No.	Name of the owner of cattle.	Description of cattle.	Date on which received in pound.	Date on which fine and charges were paid.	Amount of fine.	Amount of feeding charges.	Total.
1	2	3	4	5	6	7	8

Note.—When the owner of cattle has signed the receipt in Form No. I, a receipt according to this Form No. 3 should be filled in and given to him under the signature of the pound-keeper.

FORM No. IV.

FORM OF REPORT TO BE SENT BY THE POUND-KEEPER TO THE OFFICER IN CHARGE OF THE POLICE STATION, AS REQUIRED BY SECTION 14 OF ACT I OF 1871.

Serial No.	Register number, name of the seizer, the place where the animals were seized, and the date and hour when impounded.	Description of Cattle.					Amount of feeding charges incurred by the pound-keeper.	Remarks.
		Kind.	Age.	Value.	Height.	Special marks and colour.		

CATTLE-POUNDS.]

FORM No. V.

DAY BOOK OF CATTLE-POUND RECEIPTS AT TÁLUKA FOR THE YEAR 189

DR. CR.

Date.		Detail.	Amount.	Date.		Detail.	Amount.
Day.	Month.			Day.	Month.		
		To fine on account of cattle, registered No. ...				By payment to self on account of feeding charges of cattle, registered No.	
		Feed of do. ...				On repayment of advance (as the case may be) ...	
		Balance ...				Balance ...	

Note—1. All collections made in the shape of fines, &c., and all charges incurred in feeding the cattle shall be carefully entered by the pound-keeper each day in this form as the transactions occur.

2. The pound-keeper will be held personally responsible for omissions or mistakes in the accounts.

FORM No. VI.

FORM OF REGISTER OF ADVANCES.

DR. CR.

Date.		Detail.	Amount.	Date.		Detail.	Amount.
Day.	Month.			Day.	Month.		
			Rs. a. p.				Rs. a. p.
10th	1875 January	To amount of advance received this day from Mámlatdár of with order No. ...	10 0 0	10th	1875 January	By amount paid on account of feeding charges of cattle, registered Nos.	0 12 0
		Balance ...	9 4 0			Balance ...	9 4 0
							10 0 0
11th	1875 January	The amount received from Fakeera bin Mala on account of feeding charges of cattle, registered Nos.	0 12 0	11th	1875 January	By amount paid on account of feeding charges of cattle, registered Nos.	0 8 0
						Balance ...	9 8 0
			10 0 0				10 0 0

FORM No. VII.

FORM OF REMITTANCE REPORT TO BE MADE BY THE POUND-KEEPER.

Remittance Report of the Cattle-pound at Táluka.

Date.		Register No.	Amount of Fine.
Day.	Month.		

Signature of Pound-keeper.

N.B.—This report should be prepared in duplicate.
The Táluka Treasury Officer should return one copy, endorsing on it the receipt of the amount, and should retain the other copy in his office for record.

FORM No. VIII.

NOTICE TO BE ISSUED UNDER SECTION 14 OF ACT I OF 1871.

Notice is hereby given that the animals described below and seized at have been sent on to the cattle-pound of the village of Táluka , and that they have been detained there for upwards of 7 days. Any person having a claim to the aforesaid animals is hereby required to appear before the undersigned to establish his claim and get his animals released after payment of the penalties, and feeding charges, &c. Should no one appear and claim the said cattle within 7 days of date of this notice, the cattle will be sold by public auction and the proceeds credited to Government.

Description of Cattle.

Chief Constable.

FORM No. IX.

REGISTER BOOK OF CASES OF STRAY CATTLE RECEIVED BY THE STATION OFFICER FOR DISPOSAL, UNDER SECTION 14 OF ACT I OF 1871, AT

Serial No.	Name of the Pound from which received.	Register number of the cattle-pound, name of the Seizer, the place where they were seized, the date and hour when they were impounded.	Description of Cattle.					Date of issuing notice.	Signature or mark of the person receiving cattle after establishing his claim.	Name of the purchaser and his signature in token of his having received the cattle.	Date of sale and amount.	At what rate and for what period money was paid to the pound-keeper on account of feeding charges, &c., and signature of recepient.	Amount of penalty levied.	Surplus sale proceeds to be refunded to the owner.
			Kind.	Age.	Value.	Height.	Special marks and colour.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

FORM No. X.

DAY BOOK OF CATTLE-POUND RECEIPTS TO BE KEPT BY THE OFFICER IN CHARGE OF POLICE STATION.

DR. CR.

Date.		Receipts.	Amount.	Date.		Disbursements.	Amount.
Day.	Month.			Day.	Month.		
1875			Rs. a. p.	1875.			Rs. a. p.
1st	July ...	To receipt on account of sale of cattle, registered No. 25— Rs. a. p. Amount of fine ... ... 0 8 0 Amount of feeding charges. 1 0 0 Surplus sale-proceeds ... 5 0 0	6 8 0	1st	July ...	By payment to Pound-keeper for feeding charges	1 0 0
						Balance ...	5 8 0
							6 8 0

FORM No. XI.

FORM OF NOTICE OF UNCLAIMED MONEY (SECTION 17 OF ACT I OF 1871).

Notice is hereby given that a sum of , being the surplus sale-proceeds of (description of animals) brought to the cattle-pound of from is now in deposit in the Táluka treasury. Any person having a claim thereto is hereby required to prefer and substantiate the same within three months from this date before the undersigned, Class Magistrate of Táluka ; failing to do which the amount will be disposed of according to the provisions of Act I of 1871.

Mámlatdár and Magistrate, Class.

8. In those districts of the (old) Northern Division in which the Talátis or Kulkarnis have extensive charges and the Pátels are generally illiterate and unable to keep the forms of account prescribed by the rules under Act I of 1870 for the management of cattle-pounds sanctioned by Government Resolution, General Department, No. 3, dated 3rd January 1876, the old forms may be adhered to at the discretion of the Commissioner. (G. R., G. D., No. 2201, dated 19th July 1876.)

9. The District Magistrate may nominate the Mámlatdár or Mahálkari, and in his absence the Aval Kárkún to conduct sales of cattle under the Pound Act and to keep the accounts relative to such transactions. (G. Rs., G. D., Nos. 1653, dated 24th May 1878, and 3377, dated 6th November 1878.)

10. In the case of the outlying cattle-pounds in Thar and Párkar, the District Magistrate may authorize the sales of unclaimed cattle being conducted by the Police Thánadár. (G. R., G. D., No. 2009, dated 3rd July 1878.)

11. No authority is vested by the Cattle Trespass Act* I of 1871, in any office to set aside sales of cattle under the Act. (L. R. No. 142, dated 27th January 1885; *vide* G. R., G. D., No. 432, dated 7th February 1885.)

12. The passing of Act I of 1884 has not, so far as can be seen, made any difference in the manner of disposing of surplus cattle-pound receipts, and no orders, under clause (*g*) of Section 44 of Act I of 1884, directing that the surplus accruing after the District Local Board has provided for the expenditure under Section 18 (*a*) and (*b*) of Act No. I of 1871 should be credited to the Local Funds of the district, appear to be called for. The net receipts have hitherto been credited to Local Funds and the practice will be continued by the

* Amended by Act I of 1891.

Accountant General without any formal orders from Government. (G. R. No. 6565, dated 12th August 1885.)

13. The intention of the Legislature is that the District Magistrate should ordinarily appoint the pound-keeper and pay his remuneration and that all realizations should be sent to the District Magistrate, the surplus, if any, being disposed of periodically in such manner as Government direct. This should be the practice for all pounds in respect of which the District Magistrate's functions under Sections 5, 6, 12 and 17 have not been legally transferred to some local body. In the case of any pound in respect of which the said functions have been transferred to a local body, the proceeds will be paid to that body instead of to the District Magistrate, and that body will dispose of the surplus by appropriating it or otherwise as Government may from time to time direct under Section 1 (*b*) of Act XVIII of 1883. (L. R. No. 1439, dated 10th November 1886; *vide* G. R. No. 383, dated 17th January 1887.)

14. In exercise of the power conferred by Section 1 (*b*) of Act XVIII of 1883, the Governor in Council is pleased to direct, in supersession of all previous orders and rules on the same subject, that the whole of the surplus accruing in any Municipal District or Cantonment under Section 18 of the Cattle Trespass Act I of 1871 shall be placed to the credit of the municipal fund or cantonment fund of such municipal district or cantonment, and that the surplus accruing under the said section in any portion of a district not included in a municipal district or a cantonment shall be placed to the credit of the local fund of such district. (G. N. No. 383 A, dated 17th January 1887.)

15. In modification of Notification No. 383 A, published at page 44 of Part I of the *Bombay Government Gazette* for 1887, the Governor in Council is pleased, for the reasons given in paragraph 4 of Government Resolution, General Department, No. 3047, dated 1st October 1887, to direct that in the Municipalities in Sind, noted in the margin, the sums specified against the name of each shall severally be deducted annually from the funds accruing under Section 18 of the Cattle Trespass Act I of 1871, which were directed by the said notification to be placed to the credit of the said Municipalities, and shall be credited to Government, and that only the surplus of the said funds, after deducting the said sums, shall be credited to the said Municipalities respectively. (G. N., G. D., No. 3667, dated 7th December 1887.)

	Rs.
Mánjhand ...	150
Bubak	46
Keti	15
Matari	205
Garhi Yasin ...	169

16. In modification of Notification No. 383 A, published at page 44 of Part I of the *Bombay Government Gazette* for 1887, the Governor in Council is pleased to direct that in the Municipality

of Jacobabad in Sind the funds accruing under Section 18 of the Cattle Trespass Act I of 1871, which were directed by the said notification to be placed to the credit of the said Municipality, shall hereafter be credited to Government. (G. N., G. D., No. 98, dated 11th January 1888).

An Act to amend the Cattle Trespass Act, 1871.

17. In exercise of the powers conferred by Act XVIII of 1883, the Governor in Council is pleased to cancel the orders notified in Government Notification, Revenue Department, No. 383 A, dated 17th January 1887, published at page 44 of the *Bombay Government Gazette* for 1887, Part I, so far as they directed the surplus accruing in the municipal district of Karáchi under Section 18 of the Cattle Trespass Act, 1871, to be placed to the credit of the Municipality of Karachi, and is pleased to direct that all such surplus accruing as aforesaid within the said area on and after 1st day of April 1891 shall be placed to the credit of Government. (G. N., G. D., No. 446, dated 3rd February 1891.)

Act I of 1871.

An Act to amend the Cattle Trespass Act, 1871.

18. In exercise of the powers conferred by Act XVIII of 1883 the Governor in Council is pleased to cancel the orders notified in Government Notification, Revenue Department, No. 383 A, dated 17th January 1887, published at page 44 of the *Bombay Government Gazette* for 1887, Part I, so far as they directed the surplus accruing in the Municipal District of Hyderabad under Section 18 of the Cattle Trespass Act, 1871, to be placed to the credit of the Municipality of Hyderabad, and is pleased to direct that all such surplus accruing as aforesaid within the said area on and after the 1st day of April 1891 shall be placed to the credit of Government. (G. N., G. D., No. 446 A, dated 3rd February 1891.)

Act I of 1871.

* Repealed by Act I of 1890.

19. Under the powers vested in him by Act* No. XVIII of 1883 (an Act to amend the Cattle Trespass Act I of 1871), His Excellency the Governor in Council is pleased to transfer the functions of the District Magistrate of the Upper Sind Frontier District under Sections 5, 6, 12 and 17 of the Cattle Trespass Act I of 1871 to the Cantonment Committee of Jacobabad with regard to the pound established under Section 4 of the Act within the said cantonment. (G. N., G. D., No. 249, dated 20th January 1886.)

20. In exercise of the power conferred by Section 1 (*a*) of Act XVIII of 1883 the Governor in Council is pleased to transfer to the following Municipalities, within the municipal districts respectively subject to their jurisdiction, the functions of the District Magistrate under the Cattle Trespass

Act I of 1871 which are hereinbelow respectively specified, *viz.* :—

Name of Municipality.	Sections of Cattle Trespass Act, 1871, under which District Magistrate's functions are transferred.
The Municipality of Ahmedabad ...	4, 5, 6, 12, 14 and 17.
Do. Viramgám	
Do. Sánand	
Do. Dhandhuka ...	4, 5 and 6.
Do. Prantij	6.
All other Municipalities in the Kaira District	

(G. N. No. 383, dated 17th January 1887.)

21. In exercise of the power conferred by Section 1 (*a*) of Act XVIII of 1883, the Governor in Council is pleased to transfer to the Municipalities of Godhra and Dohad in the Panch Maháls District, within the municipal districts respectively subject to their jurisdiction, the functions of the District Magistrate under Sections 5, 6, 12 and 17 of the Cattle Trespass Act I of 1871. (G. N. No. 1847, dated 25th March 1887.)

22. Under the powers vested in him by Act* No. XVIII of 1883 (an Act to amend the Cattle Trespass Act I of 1871), His Excellency the Governor in Council is pleased to transfer the functions of the District Magistrate of the Karáchi District under Sections 5, 6, 12 and 17 of the Cattle Trespass Act I of 1871 to the Municipality of Tatta in the Karáchi District with regard to the pound established under Section 4 of the Act within the limits of the said Municipality. (G. N., G. D., No. 1669, dated 7th June 1887.)

* Repealed by Act I of 1891.

23. In exercise of the power conferred by Section 1 (*a*) of Act XVIII of 1883, the Governor in Council is pleased to transfer to all Cantonment Committees and in cantonments in which no Cantonment Committee is constituted, to all Officers Commanding the stations, within the cantonments respectively subject to the jurisdiction of such Cantonment Committees and officers, the functions of the District Magistrate under Sections 4, 5, 6, 12, 14 and 17 of the Cattle Trespass Act I of 1871. (G. N. No. 1968, dated 29th March 1887; *vide* also G. R. No. 4006, dated 1st July 1887.)

24. In exercise of the power conferred by Section 1 (*a*) of Act XVIII† of 1883, the Governor in Council is pleased to transfer to the Surat Municipality, within the Surat Municipal District, subject to its jurisdiction, the functions of the District Magistrate under Sections 4, 5, 6, 12, 14

† Repealed by Act I of 1891.

and 17 of Cattle Trespass Act I of 1871. (G. N., G. D., No. 4082, dated 1st October 1889.)

25. In exercise of the power conferred by Section 1 (*a*) of Act XVIII* of 1883, the Governor in Council is pleased to transfer to the Municipalities hereinbelow specified within the municipal districts respectively subject to their jurisdiction the functions of the District Magistrate under Sections 4, 5, 6, 12, 14 and 17 of the Cattle Trespass Act I of 1871:—

* Repealed by Act I of 1890.

Name of Municipality.

The Municipality of Mahudha.
Do. Od.
Do. Anand.
Do. Umreth.
Do. Borsad.
Do. Mátar.

(G. N., G. D., No. 1206, dated 25th March 1890.)

26. Whereas it appears to the Governor in Council on the reports of the District Magistrates of Ahmedabad, Kaira, the Panch Mahals, Broach and Surat that in the local areas hereinbelow specified subject to the jurisdiction of the said Magistrates, respectively, cattle are habitually allowed to trespass on land and damage crops or other produce thereon, the Governor in Council is pleased, in exercise of the power conferred upon him by Section 12 of the Cattle Trespass Act, 1871, as amended by Section 5 (1) of Act I of 1891, that on and after the 1st December 1891, for every head of cattle specified in the scale contained in the first mentioned section which may be seized within any of the said local areas and impounded in accordance with the provisions of the Cattle Trespass Act, 1871, as amended by Act I of 1891, the pound-keeper shall levy a fine equal to double the fine mentioned in the scale aforesaid.

2. And in exercise of the power conferred by Section 26 of the Cattle Trespass Act, 1871, as amended by Section 8 of Act I of 1891, the Governor in Council is pleased to direct that, with respect to the local areas hereinbelow specified, the first paragraph of the said Section 26 of the Cattle Trespass Act, 1871, shall, on and after the date specified in the first paragraph of this notification, be read as if it had reference to cattle of any kind mentioned in the scale aforesaid instead of to pigs only, and as if the words "fifty rupees" were substituted for the words "ten rupees."

Local areas above referred to.

Ahmedabad District.—The tálukas of Daskroi, Viramgám, Dhandhuka, Sánand and Dholka.

Kaira District.—The tálukas of Mehmadabad, Mátar, Nadiád, A'nand, Borsad, Thásra and Kapadvanj.

Panch Mahals District.—Villages of Mojalpura, Kathiapura, Hálol, Raenwadia, Dhinkuva, and Chhajdivali of the Hálol Mahál.

Broach District.—Municipal towns of Broach, Jambusar, A'mod, Anklesvar and Hánsot, and the villages of Dehej and Vágra.

Surat District.—The villages of Ránder, Adájan, Bhátha Fulpáda, Katárgám, Ved, Dabholi, Seganpur, Tunki, Varaccha, Kumbharia, Magod, Dubhal, Parvat, Navagám, Anjna, Karanj, Umarwáda, Katodra, Majura, Athwa, Bhatar, Piplod, Umra, and Pal of the Chorási Táluka; Amroli, Dihen, Olpád, Karsad, and Kathodra of the Olpád Táluka; and Mándvi, Turkesar and Bodhan of the Mándvi Táluka.

(G. N., G. D., No. 4069, dated 24th November 1891.)

27. Whereas it appears to the Governor in Council, on the report of the District Magistrate of Poona, that in the local area comprised within (1) the municipal district subject to the Municipality of the City of Poona, and (2) the municipal district subject to the Suburban Municipality of Poona, and (3) the military cantonments of Poona and Kirkee, which area is subject to the jurisdiction of the said Magistrate, cattle are habitually allowed to trespass on land and damage crops and other produce thereon;

In exercise of the power conferred by Section 12 of the Cattle Trespass Act, 1871, as amended by Section 5 (1) of Act I of 1891, the Governor in Council is pleased to direct that for every head of cattle of any kind herein below specified which may be seized within the said local area and impounded in accordance with the provisions of the Cattle Trespass Act, 1871, as amended by Act I of 1891, the pound-keeper shall levy a fine according to the following scale, *viz.*:—

Horse, mare, gelding, pony, colt, filly, mule, bull, bullock, cow, or heifer	... eight annas.
Goat or kid	... two annas.

2. And in exercise of the power conferred by Section 26 of the said Act, as amended by Section 8 of Act I of 1891, the Governor in Council is pleased to direct that, with respect to the above local area, the first paragraph of the said Section 26 of the Cattle Trespass Act of 1871 shall be read as if it had reference to cattle generally instead of pigs only, and as if the words "fifty rupees" were substituted for the words "ten rupees."

(G. N., G. D., No. 765, dated 8th March 1892.)

28. Whereas it appears to the Governor in Council, on the report of the District Magistrate of Ahmedabad, that in the local area hereinbelow specified, subject to the jurisdiction of the said Magistrate, cattle are habitually allowed to trespass on land and damage crops or other produce thereon, the

Governor in Council is pleased to direct in exercise of the power conferred upon him by Section 12 of the Cattle Trespass Act, 1871, as amended by Section 5 (1) of Act I of 1891, that on and after the 1st August 1892, for every head of cattle specified in the scale contained in the first mentioned section which may be seized within the said local area and impounded in accordance with the provisions of the Cattle Trespass Act, 1871, as amended by Act I of 1891, the pound-keeper shall levy a fine equal to double the fine mentioned in the scale aforesaid.

2. And in exercise of the power conferred by Section 26 of the Cattle Trespass Act, 1871, as amended by Section 8 of Act 1 of 1891, the Governor in Council is pleased to direct that, with respect to the local area hereinbelow specified the first paragraph of the said Section 26 of the Cattle Trespass Act, 1871, shall on and after the date specified in the first paragraph of this notification, be read as if it had reference to cattle of any kind mentioned in the scale aforesaid instead of to pigs only and as if the words "fifty rupees" were substituted for the words "ten rupees."

Local area above referred to.

Ahmedabad District—The táluka of Parántij.

(G. N., G. D., No. 2583, dated 27th July 1892.)

29. Whereas it appears to the Governor in Council on the report of the District Magistrate of Surat that in the local area hereinbelow specified subject to the jurisdiction of the said Magistrate, cattle are habitually allowed to trespass on land and damage crops or other produce thereon, the Governor in Council is pleased to direct, in exercise of the power conferred upon him by Section 12 of the Cattle Trespass Act, 1871, as amended by Section 5 (1) of Act I of 1891, that on and after the 15th December 1892, for every head of cattle specified in the scale contained in the first mentioned section which may be seized within the said local area and impounded in accordance with the provisions of the Cattle Trespass Act I of 1891, the pound-keeper shall levy a fine equal to double the fine mentioned in the scale aforesaid.

2. And in exercise of the power conferred by Section 26 of the Cattle Trespass Act, 1871, as amended by Section 8 of Act I of 1891, the Governor in Council is pleased to direct that, with respect to the local area hereinbelow specified, the first paragraph of the said Section 26 of the Cattle Trespass Act, 1871, shall on and after the date specified in the first paragraph of this notification, be read as if it had reference also to kine, goats, sheep, asses and buffaloes instead of to pigs only and as if the words "fifty rupees" were substituted for the words "ten rupees."

Local area above referred to.

Surat District—The City of Surat.

(G. N., G. D., No. 4610, dated 14th December 1892.)

CATTLE-POUNDS.]

30. Whereas it appears to the Governor in Council, on the report of the District Magistrate of Dhárwár, that in the local areas hereinbelow specified, subject to the jurisdiction of the said Magistrate, cattle are habitually allowed to trespass on land and damage crops or other produce thereon, the Governor in Council is pleased to direct, in exercise of the power conferred upon him by Section 12 of the Cattle Trespass Act, 1871, as amended by Section 5 (1) of Act I of 1891, that, from the date of the publication of this notification, for every head of cattle specified in the scale contained in the first-mentioned section which may be seized within any of the said local areas and impounded in accordance with the provisions of the Cattle Trespass Act, 1871, as amended by Act I of 1891, the pound-keeper shall levy a fine equal to double the fine mentioned in the scale aforesaid.

2. And in exercise of the power conferred by Section 26 of the Cattle Trespass Act, 1871, as amended by Section 8 of Act I of 1891, the Governor in Council is pleased to direct that, with respect to the local areas hereinbelow specified, the first paragraph of the said Section 26 of the Cattle Trespass Act, 1871, shall, on and after the date specified in the first paragaph of this notification, be read as if it had reference to cattle of any kind mentioned in the scale aforesaid, instead of to pigs only, and as if the words "fifty rupees" were substituted for the words "ten rupees."

Local arreas above referred to.

Táluka.	Name of locality.
Dhárwár ...	1 Municipal town of Dhárwár and the Railway limits. 2 Naválur. 3 Bettigeri. 4 Mugad.
Hubli ...	1 Municipal town of Hubli and the Railway station. 2 Unkal. 3 Kalwad.
Kalghatgi ...	1 Kalghatgi.
Bankápur ...	1 Bankápur. 2 Ingalgi. 3 Dhundshi. 4 Shiggaum.
Ránebennur...	1 Municipal town of Ránebennur and the Railway limits. 2 Tummingatti.
Hángal ...	1 Hángal. 2 Tilwalli. 3 Alur.
Karajgi ...	1 Karajgi. 2 Municipal town of Háveri.

Táluka.	Name of locality.
Kod	1 Rattihalli.
Navalgund ...	1 Municipal town of Nargund. 2 Konnur. 3 Algawadi.
Ron	1 Naregal

(G. N., G. D., No. 1799, dated 22nd May 1893.)

31. Whereas it appears to the Governor in Council on the report of the District Magistrate, Surat, that in the local areas hereinbelow specified subject to the jurisdiction of the said Magistrate, cattle are habitually allowed to trespass on land and damage crops or other produce thereon; the Governor in Council is pleased to direct, in exercise of the power conferred upon him by Section 12 of the Cattle Trespass Act, 1871, as amended by Section 5 (1) of Act I of 1891, that on and after 15th July 1893 for every head of cattle specified in the scale contained in the first-mentioned section which may be seized within any of the said local areas and impounded in accordance with the provisions of the Cattle Trespass Act, 1871, as amended by Act I of 1891, the pound-keeper shall levy a fine equal to double the fine mentioned in the scale aforeside.

2. And in exercise of the power conferred by Section 26 of the Cattle Trespass Act, 1871, as amended by Section 8 of Act I of 1891, the Governor in Council is pleased to direct that, with respect to the local areas hereinbelow specified, the first paragraph of the said Section 26 of the Cattle Trespass Act, 1871, shall, on and after the date specified in the first paragrph of this notification, be read as if it had reference to cattle of any kind mentioned in the scale aforesaid instead of to pigs only, and as if the words "fifty rupees" were substituted for the words "ten rupees."

Local areas above referred to.

Surat District—The villages of Kachholi, Amalsád, Abráma, Jalálpor, Mandir, At, Ancheli, Panar, Sisodra, Saribujrag, Kothamdi, Sarav, Munsád, Sultánpur, Matwad, Supa, Kharsad, and Dhárágiri of the Jalálpor Táluka.

(G. N. No. 4363, dated 17th June 1893).

32. Whereas it appears to the Governor in Council, on the report of the District Magistrate of Belgaum, that in the Cantonment of Belgaum, subject to the jurisdiction of the said Magistrate, cattle are habitually allowed to trespass on land and to damage crops or other produce thereon; the Governor in Council is pleased to direct, in exercise of the power conferred upon him by Section 12

of the Cattle Trespass Act, 1871, as amended by Section 5 (1) of Act I of 1891, that on and after the 1st July 1893, for every head of cattle specified in the scale contained in the first-mentioned section which may be seized within the said local area and impounded in accordance with the provisions of the Cattle Trespass Act, 1871, as amended by Act I of 1891, the pound-keeper shall levy a fine equal to double the fine mentioned in the scale aforesaid.

2. And in exercise of the power conferred by Section 26 of the Cattle Trespass Act, 1871, as amended by Section 8 of Act I of 1891, the Governor in Council is pleased to direct that, with respect to the local area included within the Cantonment of Belgaum, the first paragraph of the said Section 26 of the Cattle Trespass Act, 1871, shall, on and after the date specified in the first paragraph of this notification, be read as if it had reference to cattle of any kind mentioned in the scale aforesaid instead of to pigs only, and as if the words "fifty rupees" were substituted for the words "ten rupees."

(G. N. No. 4559, dated 24th June 1893.)

33. Whereas it appears to the Governor in Council, on the report of the District Magistrate, Surat, that in the local areas hereinbelow specified subject to the jurisdiction of the said Magistrate cattle are habitually allowed to trespass on land and damage crops or other produce thereon; the Governor in Council is pleased to direct, in exercise of the power conferred upon him by Section 12 of the Cattle Trespass Act, 1871, as amended by Section 5 (1) of Act I of 1891, that on and after the 1st September 1893 for every head of cattle specified in the scale contained in the first-mentioned section which may be seized within any of the said local areas and impounded in accordance with the provisions of the Cattle Trespass Act, 1871, as amended by Act I of 1891, the pound-keeper shall levy a fine equal to double the fine mentioned in the scale aforesaid.

2. And in exercise of the power conferred by Section 26 of the Cattle Trespass Act, 1871, as amended by Section 8 of Act I of 1891, the Governor in Council is pleased to direct that, with respect to the local areas hereinbelow specified, the first paragraph of the said Section 26 of the Cattle Trespass Act, 1871, shall, on and after the date specified in the first paragraph of this notification, be read as if it had reference to cattle of any kind mentioned in the scale aforesaid instead of to pigs only, and as if the words "fifty rupees" were substituted for the words "ten rupees."

Local areas referred to.

Surat District.—The villages of Atodra, Jáfrabad, Kudiána, Bhesán, Chapra-Bhátha, Sáyan Paria and Kim Ambli of the Olpád Táluka.

(G. N. No. 5874, dated 15th August 1893.)

34. Whereas it appears to the Governor in Council, on the report of the District Magistrate, Broach, that in the local areas hereinbelow specified subject to the jurisdiction of the said Magistrate, cattle are habitually allowed to trespass on land and damage crops or other produce thereon; the Governor in Council is pleased to direct, in exercise of the power conferred upon him by Section 12 of the Cattle Trespass Act, 1871, as amended by Section 5 (1) of Act I of 1891, that on and after 1st December 1893 for every head of cattle specified in the scale contained in the first-mentioned section which may be seized within any of the said local areas and impounded in accordance with the provisions of the Cattle Trespass Act, 1871, as amended by Act I of 1891, the pound-keeper shall levy a fine equal to double the fine mentioned in the scale aforesaid.

2. And in exercise of the power conferred by Section 26 of the Cattle Trespass Act, 1871, as amended by Section 8 of Act I of 1891, the Governor in Council is pleased to direct that, with respect to the local areas hereinbelow specified, the first paragraph of the said Section 26 of the Cattle Trespass Act, 1871, shall, on and after the date specified in the first paragraph of this notification, be read as if it had reference to cattle of any kind mentioned in the scale aforesaid instead of to pigs only, and as if the words "fifty rupees" were substituted for the words "ten rupees."

Local areas above referred to.

Broach District.—The villages of Vejalpur Pati, Kalami Vaga, Kasak Pati, Mojumpur Pati, Dungari Pati, Ali Pati, Bholáv, Nandeláv, Sherpura, Kanthária, Degám and Kukarwáda in the Broach Táluka.

(G. N. No. 8542, dated 22nd November 1893.)

WORKING PLANS PARTY

WORKING PLANS PARTY

CIVIL SERVICE.

1. The principle of special selection for promotion referred to in the following extract paragraph 18 of the letter from the Government of India to the Government of Bombay, No. 301, dated 14th February 1890, will be strictly carried out by the Government of Bombay :—

"Lastly, I am to invite attention to paragraph 23 of the Government of India's Despatch of the 9th October 1888, and to say that the principle of special selection must be rigidly enforced on all occasions of appointments made from the Provincial Service to the posts of District Officer, Sessions Judge and the ungraded appointments made under the statute. I am also to take this opportunity generally to say that the Governor General in Council fully accepts the 46th recommendation of the Public Service Commission that, inasmuch as the administrative charge of a district involves very responsible duties, the principle of selection should be more completely adopted even when a member of the Indian Civil Service is to be promoted to such office. His Excellency in Council has had occasion, in connection with memorials, in which officers have complained of their supersession by juniors in the post of Divisional Commissioner, to express his adhesion to the principle that selection and not seniority should govern such high appointments. The principle of selection must be more absolute in respect of such appointments as that of Commissioner than it is in respect of the appointment of District Judge or Magistrate and Collector, but it should be distinctly recognized that mere length of service gives no claim to promotion in the Indian Civil Service above the rank of First Assistant Magistrate, and that no officer should be appointed to the charge of a district, who has not in the course of his previous service given distinct evidence that he is fit for such office."

(G. R. No. 2443, dated 8th April 1890.)

2. A Statutory Civilian who has exercised the option of remaining in his former position, instead of being transferred to the Provincial Service, the maintenance of the *status quo* would simply mean that his appointment would continue as hitherto to be specially treated outside both the Covenanted and Provincial Services. He would not belong to any organized service in which he would, under ordinary circumstances, rise by seniority to certain posts. His claims to advancement would depend entirely on the merit and ability that he might display, and each step that he might gain would be treated as a fresh appointment under the rules passed under the Act of 1870. (S. of S. No. 104, dated 12th September, 1889, and G. I., H. D., No. 2329, dated 2nd December 1890 ; *vide* G. R. No. 9008, dated 17th idem).

3. As it has been decided by the Secretary of State that a Statutory Civilian is the incumbent of a particular office and not a member of an organized service, proposals for the appointment to fresh offices of individual Statutory Civilians must be referred for the sanction of the Government of India. This decision will not apply to promotions merely from grade to grade which do not involve a change in the duties and responsibilities discharged, such as that of a Second Assistant Collector and Magistrate to be a First Assistant, or of an Assistant

Commissioner of the 3rd Class to the 2nd or 1st Class. Such promotions can be made by the Local Government of its own motion. The sanction of the Government of India is, however, required before any promotion, however temporary, of a Statutory Civilian is made to the office of District Magistrate or District and Sessions Judge, or to any other office the duties of which differ in character from those of the substantive appointment of the officer whom it is proposed to promote. In urgent cases there will be no objection to recommendations for merely temporary promotions being made by telegraph. (G. I., H. D., No. 353, dated 24th September 1891; *vide* G. R. No. 7106, dated 15th October 1891.)

4. With the previous sanction of the Governor General in Council, the Governor in Council is pleased to notify that the following appointments in the Bombay Presidency, to fill which members of the Civil Service of India have hitherto been recruited, shall be appointments to which members of the Bombay Civil Service can properly be appointed, subject to the rules for the time being in force under 33 Vict., Cap. 3, Section 6 :—

2 posts of Collector and District Magistrate.

2 posts of District and Sessions Judge.

*1 post of Joint Judge and Joint Sessions Judge.

2 posts of Assistant Judge and Sessions Judge.

2. When these posts are held by members of the Bombay Civil Service their pay shall be as follows :—

Collector and District Magistrate—

	Rs.
If in the 1st Grade...	1,600
If in the 2nd Grade	1,200

District and Sessions Judge—

	Rs.
If in the 1st Grade	1,600
If in the 2nd Grade...	1,200
If in the 3rd Grade...	1,000
Joint Judge and Joint Sessions Judge ...	800

Assistant Judge and Sessions Judge—

	Rs.
If in the 1st Grade...	600
If in the 2nd Grade	500

3. In addition to these appointments the following appointments, for which recruitment has hitherto been made in the Civil Service of India, have been thrown open to the Bombay Civil Service and added to the existing grades of that service :—

			Rs.
3 posts of 1st Assistant Collector.	to be converted into	3 posts of Deputy Collector and Magistrate, 3rd Grade, on	...600
4 posts of 2nd Assistant Collector.		4 posts of Deputy Collector and Magistrate, 4th Grade, on	...500

* This appointment has since been converted into one of Assistant Judge and Sessions Judge of the second grade (Government Notification No. 5002, dated 3rd July 1897).

			Rs
2 posts of Assistant Collector.	to be converted into	2 posts of Deputy Collector and Magistrate, 6th Grade, on	...300
1 post of Tálukdári Settlement Officer...		...	...800
1 post of Registrar of the High Court *		...	...1,200

(G. N. No. 6768, dated 23rd August 1892).†

5. In the case of officiating appointments of provincial officers for short vacancies, not exceeding three months at a time, to Headships of Districts and District Judgeships, no reference to the Government of India need be made. Such short vacancies will afford the means of testing an officer's fitness for more extended employment in those posts; and in reporting to the Government of India for sanction nominations for longer periods it should always be stated whether an officer has been tried in this manner, and with what result. As a general rule it will be prudent to take every suitable opportunity of thus ascertaining an officer's capacity before proposing to employ him permanently in these important and responsible posts. The Government of India desires to correct the impression which appears to have prevailed in some quarters, that it will be necessary for a Provincial Civil Servant to go through the whole succession of subordinate grades in the executive or Judicial Service before he can be selected for a scheduled post. On the contrary, it will always be desirable to select persons for higher executive office who, while they have given proof of distinguished ability by sufficiently long service, are still comparatively young, and possess that bodily activity which is a *sine quâ non* for such employment. Every appointment of the kind must be based wholly upon fitness and merit, seniority being regarded only when the claims of two or more officers who are equally fit come into competition. Nor does the Governor General in Council intend that selection should be less absolute, or more restricted to the higher grades of the Provincial Service, in the case of judicial appointments. It has been too much the custom to regard promotion from grade to grade of the Subordinate Executive and Judicial Services as a mere matter of seniority; and it should be made publicly known that every Government and Administration reserves liberty to make promotions in these grades without regard to seniority.

The present Uncovenanted Service Leave and Pension Rules, or, in other words, the provisions of Part

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**Note*—It rests with the Honourable the Chief Justice to nominate an officer for the appointment, subject to any rules and restrictions prescribed by His Excellency the Governor in Council.

† It was suggested by the Government of India in paragraph 7 of their letter No. 2195, dated 10th November 1892, (G. R. No. 9499, dated 3rd December 1892) that in future similar notifications the Provincial Service in the Bombay Presidency should be designated the 'Bombay Provincial Civil Service' in conformity with the wording of the rules sanctioned by the Secretary of State.

III, Chapter XIV, of the Civil Service Regulations, regarding leave, and of Part IV, Chapters XV to XIX, regarding pension, will be applied to the Provincial Service. But the present Statutory Civilians whether they enter that service or not, will continue to be governed by the Leave and Pension Rules now applicable to them.

(G. I., H. D., (Public) No. $\frac{9 \text{ Public}}{1342\text{-}1352}$, dated 21st April 1892; *vide* G. R. No. 6768, dated 23rd August 1892.)

6. Of the general conditions, subject to which alone appointments can be made from the Provincial Service to the scheduled posts, the *first* and paramount condition is absolute and proved fitness, opportunity of testing which will be afforded by the officiating appointments for short periods, which Local Governments and Administrations will be able to make. *Secondly*, the maximum extent to which room in the higher offices will gradually become available for competent members of the Provincial Service, is one-sixth of the appointments in the cadre of the Indian Civil Service or the Commission, except in cases where Military officers in a fixed proportion are still, in Non-Regulation Provinces, recruited for the Commission, when the maximum is one-sixth of the total after deducting the proportion reserved for Military officers. *Thirdly*, such appointments save in the exceptional circumstances contemplated in paragraph 21 of the Secretary of State's Despatch of the 12th September 1889, are subject to the preferential right of officers who entered the service before the reduction of the recruitment in 1880—that is of Indian Civil Servants who passed the competitive examination in or before the year 1879, and officers of the Commissions appointed in or before 1881. An instance of the exceptional circumstances contemplated by the Secretary of State would be the creation of a new appointment outside of the existing cadre, to which no officer in the service could have a preferential right. *Fourthly*, such appointments are further subject to the right of the remaining officers of the Indian Civil Service or Commission (as the case may be), recruited after 1879—81, to have their claims considered to the extent to five-sixths of the posts for which recruitment was or might have been made in any one year. Thus, if it be assumed that the vacancies in the cadre for which recruitment of Indian Civilians in any one year after 1881 had to be made were ten, this, representing five-sixths of the total recruitment, would give two posts in that year to fill which recruitment might have been made for the Provincial Service; but the claims of officers in the Provincial Service to succession to those posts would not come into consideration until those of the ten members of the Indian Civil Service, or the survivors of them, had been considered; and when the two posts had been given to the Provincial Service, no more scheduled posts (always subject of course to the maximum of one-sixth of the total) could be allotted to that service till the legitimate claims to

promotion of the Indian Civilians of the following year had come under consideration. *Fifthly*, if no member of the Provincial Service who is fully fit and competent be available for any listed office which may become vacant, a member of the Indian Civil Service may be appointed to it. (G. I., H. D., No. 1536, dated 27th May 1892; *vide* G. R. No. 7070, dated 5th September 1892.).

7. The conditions which the Government of India and the Secretary of State have determined must be satisfied by candidates for admission to the Provincial Service, are the following :—

I.—Every candidate for appointment by recruitment must furnish satisfactory evidence—

(*a*) that he is not over 25 years of age, except in the case of Barristers, Advocates or Pleaders appointed to the Judicial Branch otherwise than by competitive examination. In these excepted cases article 63 of the Civil Service Regulations fixes the maximum age at 30;

(*b*) that he has attained a prescribed preliminary standard of education, and especially of qualification in one of the vernacular languages of the Province in which he is to be employed. The vernacular standard should be a high one, involving a thorough knowledge of the language and ability to write and read the written character with facility. In the case of Europeans and Eurasians, this requirement will have to be enforced by means of a special examination; in the case of Natives, evidence of it will be provided by the candidate having passed the University or School Standard Examinations;

(*c*) that he is of sound health, good physique, and active habits; and

(*d*) that he is of good character.

II.—Every person appointed to the Provincial Service by recruitment shall be subject to a period of probation or training during which time his appointment will be probationary only, unless in especial cases the Local Government declares such probation or training to be unnecessary.

III.—The subjects of Native Princes in alliance with Her Majesty shall be eligible for appointment, provided they are qualified in other respects.

IV.—Recent residence of at least three years in the Province should, as a general rule, be an essential condition of admission, and no Barrister, Advocate, or Pleader should be appointed as such unless he has been at least three years actually practising his profession in India and can speak the Provincial vernacular.

V.—Europeans who are not Natives of India shall be eligible, if qualified by the above con-

ditions, for appointment in the Bombay Presidency with the sanction of the Secretary of State.

VI.—No member of the Provincial Service shall be dismissed otherwise than on the result of a judicial or formal department inquiry.

(G. I., H. D., No. 1536, dated 27th May 1892; *vide* G. R. No. 7070, dated 5th September 1892.)

8. In exercise of the power conferred by Statute 33 Victoria, Chapter 3, Section 6, and in supersession of the rules published in Notification No. 1534, dated the 22nd August 1879, the Governor General in Council has been pleased to make the following rules, which have been sanctioned by the Secretary of State in Council with the concurrence of a majority of the members present:—

1. The Local Government may appoint any member of the Provincial Civil Service subordinate to it, who is a Native of India and of proved merit and ability, to any of the offices, places and employments ordinarily held by members of the Civil Service of India, to fill which it has been declared by such Local Government (by notification in the official Gazette) that members of such Provincial Civil Service can properly be appointed; provided that no appointment shall be made to the office of District and Sessions Judge, or Chief Administrative Officer of a district, or to any administrative office of higher rank, if the vacancy to be filled is permanent, or for a period of more than three months, without the sanction of the Governor General of India in Council.

2. The Local Government may, with the previous sanction of the Governor General in Council (but not otherwise) at any time appoint any Native of India of proved merit and ability to any of the offices, places, and employments specified by such Local Government in any such notification as in Rule 1 is mentioned; provided that not more than one-fourth of the offices, places, and employments so specified shall at any one time be held by Natives of India not members of the Provincial Civil Service subordinate to that Local Government; but this proviso shall not apply to or include any Native of India (not a member of a Provincial Service) who has, prior to the making of these rules, been appointed under Statute 33 Vict., Cap. 3, Section 6, to an office, place, or employment in the Civil Service of India.

3. The Local Government may (with the previous sanction of the Governor General in Council in any case in which such sanction is required for a permanent appointment) declare any appointment to be made on probation only, and may prescribe the terms on which it is made and the conditions with which the person appointed must comply before he can be confirmed.

4. The Local Government may at any time suspend and, with the previous sanction of the

Governor General in Council, remove any person appointed by such Local Government under these rules.

(G. I., H. D., Notn. No. 2159, dated 2nd November 1892, republished under G. N. No. 8813, dated 9th idem).

9. No. 1 of the above rules applies only to the appointment to reserved posts of members of the Provincial Civil Service, including such Statutory Civilians as may have been transferred to that service, or as may have availed themselves of the option of joining it offered in Home Department letter No. 1536, dated 27th May 1892.

The case of Statutory Civilians who have elected to remain in their original position will be governed by Rule 2 under which the previous sanction of the Governor General in Council is required to their appointment to any listed post. Such Statutory Civilians hold appointments outside both the Covenanted and the Provincial Civil Service, and the effect of Rule 2 is to continue in their case the principle of the existing orders* regulating their promotion. The sanction of the Government of India will not be required to promotions merely from grade to grade which do not involve a change in the duties and responsibilities discharged, such as that of an Assistant Collector to be a Second or First Assistant. These promotions may continue to be made by the Local Government of its own motion. The sanction of the Government of India will, however, be required before any promotion, however temporary, of a Statutory Civilian who remains in his present position is made to the office of Collector and District Magistrate, or of Judge and Sessions Judge, or to any other office which is entered as a separate office in the schedule to the Statute 24 and 25 Vict., Cap. 54, or the duties of which differ in character from those of the substantive appointment of the officer whom it is proposed to promote.

*Government of India letter No. 353, dated 24th September 1891. (G. R. No. 7106, dated 15th October 1891).

From the nature of the case, Europeans who are Natives of India within the definition contained in Section 6 of Statute 33 Vict., Cap. 3, cannot be appointed to any listed posts under the rules in question, inasmuch as the rules themselves and the Statute under which they are framed only authorize the appointment of Natives of India, as defined in Section 6, to posts ordinarily held by members of the Indian Civil Service. If it is considered desirable at any time in the public interests to appoint a European member of the Provincial Service to any of the listed posts, the appointment, in a Regulation Province, can only be made in accordance with the procedure of Sections 3 and 4 of the Civil Service Statute of 1861 (24 and 25 Vict., Cap. 54), if the office in question is entered in the Schedule to that Statute. In the non-Regulation Provinces, or in the Regulation Provinces if the office in question is not a 'scheduled' post but only reserved for members of the Indian Civil Service by executive order,

the appointment of a European member of the Provincial Service can only be made with the previous sanction, as an executive measure, of the Secretary of State.

(G. I., H. D., No. 2195, dated 10th November 1892; *vide* G. R. No. 9499, dated 3rd December 1892.)

10. A Statutory Civil Servant who does not join the Provincial Service, although legally the incumbent of a specific post, in practice obtains officiating promotion to higher posts *pari passu* with his contemporaries in the Indian Civil Service. His claims to promotion rest on seniority combined with fitness. His promotion therefore from one specific post to another is governed by principles analogous to those regulating the promotion of the members of the Indian Civil Service, and this being so the ordinary rules as to acting allowance in privilege leave vacancies (Art. 120 of the Civil Service Regulations) necessarily applies to his case. (G. I., H. D. No. 379, dated 9th June 1893; *vide* G. R. No. 4915, dated 7th July 1893.)

11. Although a Statutory Civilian does not belong to an organized service, his claims to promotion in the ordinary line of appointments reserved for Indian Civilians will, subject to his merit and fitness, be considered after the claims of the Civilian who ranks as his immediate senior under the standing orders for purposes of promotion have been satisfied or considered. Statutory Civilians who have elected to retain their present position are equally eligible with officers of the Provincial Civil Service for selection to all the posts in the cadre of the Indian Civil Service listed as open to the Provincial Service (*vide* No. 2 of the Rules under Statute 33 Vict., Cap. 3, Section 6, published with Home Department Notification No. 2159, dated 2nd November 1892). Statutory Civilians who have elected to retain their present position are not eligible for offices in the regular grades of the Provincial Civil Service. The Statutory Civilians who have joined the Provincial Service are on the other hand eligible for promotion to the posts in the regular grades of that service, such as those in the senior grades of Deputy Collectors or Subordinate Judges. Both classes of officers (*i.e.*, Statutory Civilians as well as *ex*-Statutories transferred to the Provincial Service) are equally eligible for the listed posts. (G. I., H. D. No. 1136, dated 14th August 1893; *vide* G. R. No. 6583, dated 11th September 1893.)

12. For the purposes of the Travelling Allowance Regulations, all Statutory members of the Provincial Civil Service should be treated as officers of the first class, irrespective of the pay which may be drawn by them. (G. I., H. D. No. 1302, dated 11th September 1893; *vide* G. R. No. 7171, dated 2nd October 1893.)

13. No Military or Uncovenanted Officers will be appointed to the revenue establishment in Sind. (G. R. No. 1482, dated 23rd February 1886.)

14. The scheme sanctioned by the Secretary of State for India, in his Despatch No. 119, dated 3rd December 1885, for facilitating the employment of Covenanted Civil Servants in the Revenue Branch of the Sind Commission, is that—

(1) all names of Covenanted Civilians should be removed from the list of the Sind Commission.

(2) in the grade of Collectors, an increase to the Presidency *cadre* should only be made when an actual appointment of a Civilian to a similar appointment in Sind is made and the increase is counterbalanced by a decrease in the Sind *cadre*.

(3) as regards the appointments of First and Second Assistant Collectors, officers in Sind must receive their promotion at the same time as their contemporaries in the Presidency, each such promotion, which will increase the *cadre* up to a limit of three in each grade, being made as required to carry out the above scheme, without reference to the fact whether such increase causes an increase over the present combined Sind and Presidency *cadres*. Increases once made are to be permanent.

(G. R. No. 4573, dated 30th June 1890.)

15. A Covenanted Civilian serving in Sind can only be promoted when the Civilian next below him on the Presidency list becomes eligible for promotion. (G. I., H. D., No. 2399, dated 16th December 1889; *vide* G. R., No. 130, dated 8th January 1890.)

16. The Uncovenanted Officers of the Sind Commission are not under any legal disability in the matter of eligibility for appointment to the grade of Collector in Sind. (G. R. No. 313, dated 15th January 1892.)

17. The postings of Junior Civilians in Sind will be under the Commissioner. (G. R. No. 573, dated 26th January 1892.)

18. Special Sind allowances should be granted to Covenanted Civil Servants serving in the Land Revenue Department in Sind, namely, to a Collector or First Assistant Collector, substantive or acting, Rs. 100 a month; to a Second Assistant Collector, substantive or acting, Rs. 50 a month. (S. of S. No. 119, dated 3rd December 1885; *vide* G. R., No. 1482, dated 23rd February 1886.)

19. Members of the Covenanted Civil Service below the rank of Second Assistant Collector who may be employed in the Revenue Department in Sind should be granted a special allowance of Rs. 50 a month. (S. of S. No. 60 (Public), dated 8th July 1886; *vide* G. R. No. 6097, dated 25th August 1886.)

20. The two appointments of Deputy Commissioners in Sind are special and, carrying special pay, are not included in those for which the Sind allowance is granted. (G. R. No. 5041, dated 14th July 1886.)

21. The order of seniority of the Civil Servants who come out to India in any year is decided by the Despatch of the Secretary of State in which their appointment is communicated and is accepted by Government on that authority. The order can be altered by the Secretary of State only. (G. R. No. 6309, dated 25th October 1881.)

22. Having regard to the announcement made by the Civil Service Commissioners, with the permission of the Secretary of State, that 'the seniority in the Civil Service of India of the selected candidates shall be determined according to the order in which they stand on the list resulting from the final examination,' the position of Civil Officers in the Provincial Civil Lists should be regulated by the order in which they stand on the list resulting from the final examination in England, and should not in any way depend on the Departmental Examinations in India. It is, however, open to Local Governments to insert in the Civil List a separate statement showing the order of Civilians according to the date of passing the Departmental Examinations; but for the purposes of the general list the position of officers should, in the opinion of the Government of India, be determined by the order of merit shown at the final examination in England. (G. I., H. D., No. 11-415, dated 18th March 1885; *vide* G. R. No. 2894, dated 9th April 1885.)

23. Newly appointed Civilians are required to report their arrival in India within such period after the grant of their certificate of qualification as the Secretary of State may in each case direct. The general practice is to allow Civilians to report their arrival within five months from the date of their being certificated by the Civil Service Commissioners, but this practice does not admit of any one breaking or delaying his journey after leaving England without the special permission of the Secretary of State. (S. of S. No. 3, Public, dated 12th March 1885; *vide* G. R. No. 3024, dated 14th April 1885.)

24. The Comptroller of India Treasuries should be informed, when occasion arises, of the dates from which members of the Bombay Civil Service are permitted to retire from the service as well as of the amounts of annuities payable to each. (G. R., No. 8303, dated 13th October 1885.)

25. Under instructions from the Secretary of State, it is hereby notified for general information, that at and after the examination to be held in the year 1892 for the selection of candidates for the Civil Service of India, no candidate will be admitted to the examination whose age was less than 21 years and more than 23 on the 1st April preceding the date of examination. (G. I. Notn. No. 2183, dated 22nd November 1889; *vide* G. R. No. 9256, dated 6th December 1889.)

26. The concession of allowing newly appointed Civil Servants to remain in England an additional year for the purpose of graduating in Honours at

the Universities has been withdrawn, and no exception to this decision will be made. The young Civilians will be required to report their arrival in India within the prescribed period after passing their final examination. (S. of S. No. 4, Public, dated 9th January 1890; *vide* G. I., H. D., No. 316, dated 15th February 1890, and G. R. No. 1712, dated 4th March 1890.)

27. Information as regards casualties among Civil Servants of the Bombay Presidency occurring out of India, will be communicated to the Government of Bombay from the Home Department of the Government of India. (G. I., H. D., No. 428, dated 27th September 1892; *vide* G. R. No. 8219, dated 17th October 1892.)

28. The Secretary of State for India has decided that a Covenanted Civil Servant who is permanently transferred from one Presidency to another should, as heretofore, execute a fresh covenant, but that he must continue to subscribe to that fund (and that fund only) to which, at the time of transfer, he subscribes. (G. I., H. D., No. 1493, dated 9th October 1883; *vide* G. R. No. 7954, dated 26th idem.)

29. The following orders were issued in the case of an Indian Civil Servant who had been removed from the European General Hospital to the Lunatic Asylum:—

"Mr.—seems to have been treated with all kindness and consideration both in the Hospital and at the Asylum, but he should not have been sent by the Hospital authorities to the Asylum as a pauper, or through the intervention of the Commissioner of Police, under Section 4 of Act XXXVI of 1858, until at any rate other means provided for obtaining his admission into the Asylum had been exhausted. The course which should have been taken is that pointed out in the two last paragraphs* of the Surgeon General's letter. That officer should be so informed and requested to issue orders accordingly for the information and guidance of the officers of the Medical Department."

(G. R., F. D. No. 1941, dated 1st June 1891†.)

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* "4. But in Bombay, where there are many medical officers, Mr.——should have been sent to the Lunatic Asylum under Section 7 and without the intervention of the Commissioner of Police, by having Form A signed by two medical officers and Form B by any one interested in the patient, by myself or any Government Secretary. This would have been the best procedure in such a case as Mr.——'s. Still, had the papers been made out in Ratnágiri, they must have been so under Section 4, because there only one medical signature could have been obtained and a Magistrate's order must have been the authority for taking the insane person to the Asylum.

"5. I could not make any report to Government regarding Mr.——'s case, because the Physician in charge of the European General Hospital did not report to me, and indeed your letter under reply gave me the first information I had of the case. Considering Mr.——was a Government servant, his case should have been reported for the information of Government, and had it been so I would have appointed a Medical Board to report on the state of mind of Mr.——and he would then have been sent to the Lunatic Asylum without any order from the Commissioner of Police."

† G. R., G. D. No. 2478, dated 11th July 1891, directs that if a Covenanted Civil Servant should be brought to the European General Hospital, steps should be taken for the assembling of a

30. It is considered very important to have all the funds which are now, or may hereafter become Government funds like the Bombay Civil Fund, or in the management of which Government to any extent takes a part, dealt with in one special office. It is, therefore, undesirable to remove the management of the Bombay Civil Fund from the office of the Examiner of Funds, Calcutta, unless very strong grounds can be shown for the change.

Under the orders conveyed in the Despatch from the Secretary of State, No. 2, dated 21st February 1884, deductions on account of subscriptions to the Civil Fund will be made in England from the furlough allowances of a member on leave, any adjustment rendered necessary by changes in the families or other causes, being made by the Accountant General, Bombay, on the return of the member to duty in India. A member proceeding on furlough should be careful to see that the necessary particulars as to the recoveries to be made on account of the fund are duly noted in the last pay certificate by the Accountant General, Bombay, if he elects to arrange for the payment of his subscriptions in the manner abovementioned. While absent in England, the members are required also to report any changes both to the India Office and to the Examiner of Funds, Calcutta.

The authority to grant loans rests with the Government of Bombay, and the recovery of loans follows the grant of loans, and is watched by the Accountant General, Bombay.

With a view to remove any inconvenience which might arise from the time required for formal report from the Examiner of Funds, the Government of Bombay is authorized to admit families of deceased members provisionally to the benefits of the rules, pending receipt of report from the Examiner of Fund Accounts, under such precautions as the Local Government may think fit to prescribe.

(G. I., F. & C. No. 2186, dated 26th July 1884; *vide* G. R. No. 6681, dated 19th August 1884.)

31. The practice of the Bombay Civil Fund has been to charge interest on loans received by officers returning to India from an extension of ordinary furlough on medical certificate. The authority to issue orders regarding the grant and recovery of loans rests with the Government of Bombay, but in doubtful cases reference should be made to the Gov-

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Medical Board and the procuring of certificates as directed by the Surgeon General with the Government of Bombay in the following letter addressed by him to the Physician of that Hospital, No. 3066, dated 15th May 1891 :—

"With reference to the case of Mr.——of the Bombay Civil Service, I am directed to inform you that he should have been sent to the Lunatic Asylum under Section VII of Act XXXVI of 1858 and not under Section IV (or VI). You should have reported the case for the information of the Surgeon General and then Mr.—— would have been brought before the standing Medical Board and sent to the Asylum under Form A signed by two medical officers and Form B signed either by a Secretary to Government or by the Surgeon General."

ernment of India, which will, if necessary, address the Secretary of State. (G. I., F. & C., No. 508, dated 30th April 1885; *vide* G. R. No. 3921, dated 15th May 1885.)

The following "Indian Civil Service Family Pension Regulations" are designed to secure suitable provisions for the widows and orphans of members of the Covenanted Indian Civil Service not being subscribers to the Bengal, Madras, or Bombay Civil Funds.

The Secretary of State for India in Council reserves to himself the absolute right to regulate from time to time the contributions to be required from Civil Servants under these regulations, and to make any alterations in the regulations themselves that may appear to him equitable; provided always that the scale of pensions fixed thereby shall not be reduced in the case of actual incumbents. The Secretary of State in Council will endeavour to adjust the contributions to be levied from officers exactly, so that they shall neither be too large nor too small to supply the pensions provided for by these regulations. But if it should appear on experience that they have been fixed too low, the Government will not require any supplementary retrospective payments; and if they are found to have been fixed too high, no claim to refund will be admitted.

No insurance fund is established by these regulations. The contributions will be credited and the pensions charged directly to the Indian revenues as civil receipts and charges. But in order to adjust the rates of contribution from time to time to what is necessary to supply the pensions provided for by these regulations and no more, a separate *pro formâ* account will be kept of all contributions levied and all payments made under these regulations, and of the interest which would have been allowed upon such contributions if a mutual insurance fund had actually been established.

In accordance with the principle announced in this notification, that the Government does not intend that the pensions provided by these regulations shall bring any charge on the Indian revenues in excess of the amount specially sanctioned for the purpose, the rates of interest and of exchange with England to be allowed in this *pro formâ* account will be the rates which may be fixed from time to time by the Secretary of State in Council upon a consideration of the market rates of the day.

All needful statistics of ages, births, deaths, and marriages will be carefully registered, and these statistics, with the *pro formâ* accounts, will be submitted at such periods as may be determined by the Secretary of State in Council to such actuary or actuaries as he may select, with instructions to investigate and ascertain whether the rates of contribution are such as will, at the rate of interest and exchange then to be reconsidered and refixed, supply the pensions payable under these regulations,

and no more. The expense of such actuarial inquiries and reports shall be debited in the *pro formâ* accounts reported upon.

Upon the report of the actuary or actuaries, the Secretary of State in Council will order any necessary alterations in the rates of contribution.

The report of the actuary or actuaries, with the orders of the Secretary of State in Council thereupon, shall be published in the *Gazette of India*, and no alteration ordered in the rates of contribution will take effect before the beginning of the month following the date of such publication. No retrospective adjustments will be made.

The benefits provided at the cost of the State are shown in the regulations; but should it at any time appear from a valuation that the aggregate liabilities on account of those benefits, when the pension list shall have reached a normal state, will exceed £35,000 per annum, they will be subject to such reduction as may be necessary to restrict the annual assistance to £35,000 per annum, but the reduction shall in no case affect the benefits payable to incumbent annuitants.

REGULATIONS FOR THE PROVISION OF PENSIONS FOR THE WIDOWS AND ORPHANS OF COVENANTED CIVILIANS IN THE SERVICE OF THE GOVERNMENT OF INDIA.

1. Every Covenanted Civil Servant, not being entitled to the benefits of any of the late Civil Funds, must, as a condition of his appointment, make the contributions and payments prescribed by these regulations according to his class, whether he is married or unmarried, and with or without children. Subscriptions will commence from the date of arrival in India.

2. For the purposes of these regulations Civil Servants are classed as follows:—

Class I.—From 18 years' completed service.
" II.—From 15 to 18 years' completed service.
" III.—From 12 to 15 years' completed service.
" IV.—From 7 to 12 years' completed service.
" V.—Up to 7 years' completed service.

3. The pensions provided under these regulations are payable quarterly in advance on or after 1st January, 1st April, 1st July, and 1st October.

4. The amounts of the pensions provided are as follows:—

TABLE I.

Annual pension to a Widow during widowhood according to the class of her husband at the time of his death.

	Class of Husband at Death.				
	I.	II.	III.	IV.	V.
	£	£	£	£	£
Provided by subscriber	300	240	180	140	100
Do. Government	...	60	120	110	150
Total ...	300	300	300	250	250

Widows retain half pension on re-marriage and revert to full rate on second widowhood.

TABLE II.

Annual pensions to the Orphan Children of all classes alike.

	From birth till age of 6 years.	From age of 6 till age of 12 years.	From age of 12 till age of 21 years for boys, and for girls till marriage.
	£ s. d.	£ s. d.	£ s. d.
Provided by subscriber	18 15 0	37 10 0	75 0 0
Do. Government	6 5 0	12 10 0	25 0 0
Total ...	25 0 0	50 0 0	100 0 0

The pensions of motherless orphans at all ages will be made up by the Government to £100.

On marriage, daughters will be granted a donation of £250 to be provided by the Government.

Annuitants residing in India may either receive their pensions in Indian currency at the official rate of exchange, or in England in sterling; but having once exercised the option, any subsequent change can only be permitted at the commencement of the official year.

5. The pension of a minor orphan will be paid to his or her mother, or other duly appointed or recognised guardian.

Contributions.

6. The contributions for pensions under these regulations and the pensions of widows will be regulated by the class of the contributing member. A subscriber cannot secure a higher pension for a widow by contributing as if he belonged to a higher class.

7. Contributions will be deducted from salaries at the time of issue.

8. The circumstance that an officer is not in receipt of pay does not relieve him from the necessity of paying his contributions.

9. *Donations* may be paid in one sum, or in twelve equal monthly instalments. If a donation be paid in instalments, interest on the unpaid portion will be levied at the rate of 4½ per cent. per annum. Instalments will be liable to alteration in amount according to the rate of exchange which may be enforced for the year during which they are recovered, in accordance with the principle laid down that the equivalent of sums payable in sterling shall be paid by the subscribers in India. The

balance of any contribution due at an officer's death will be recovered rateably, without interest, from the pensions of his widow and orphans in four quarterly instalments.

10. Contributions which become due from subscribers when in Europe must be paid in England in sterling. If a subscriber, previous to quitting India, has commenced the payment of any donation by instalments, he may either complete the payment of the donation in India before leaving, or pay the remaining instalments in England at English rates.

11. The following are the rates of donations, disparity fines, and monthly contributions prescribed for the present:—

TABLE III.

Donations on entering the service married, on marriage, or re-marriage, according to the age of member.

Member's age on marriage.	Donation.	Member's age on marriage.	Donation.
	£		£
21	60	39	190
22	62	40	220
23	64	41	260
24	68	42	300
25	72	43	330
26	76	44	360
27	80	45	385
28	84	46	410
29	88	47	435
30	92	48	450
31	96	49	470
32	100	50	490
33	105	51	505
34	110	52	520
35	115	53	535
36	125	54	560
37	140	55	580
38	160	56	600

TABLE IV.

Disparity of age.

If the age of the husband exceed that of the wife by five years or more, then the marriage donation shall be increased according to the following scale:—

Member's age.	Difference of age between husband and wife.																														
	Up to 5 years.	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
21	0	1	2																												
22	0	1	2	4																											
23	0	1	2	4	6																										
24	0	1	3	5	7	9																									
25	0	1	3	5	8	10	12																								
26	0	2	4	6	9	11	14	16																							
27	0	2	4	7	10	13	16	19	21																						
28	0	2	5	8	11	15	18	22	25	28																					
29	0	3	6	9	13	17	21	25	29	32	35																				
30	0	3	7	11	16	19	26	31	36	40	40	47																			
31	0	4	8	13	19	22	31	37	42	47	46	57	61																		
32	0	5	10	16	22	26	36	42	49	55	53	66	71	76																	
33	0	6	12	19	26	31	41	48	55	62	63	76	82	87	92																
34	0	7	14	22	30	38	46	54	62	70	78	86	93	99	104	108															
35	0	8	17	27	37	47	57	69	80	89	97	105	111	116	120	123	126														
36	0	9	21	32	44	58	68	83	98	109	122	124	128	132	136	139	142	146													
37	0	11	24	37	50	67	80	98	115	128	142	142	146	149	152	155	159	163	169												
38	0	13	28	42	57	76	91	112	133	148	161	161	163	165	168	171	175	180	187	192											
39	0	15	31	47	64	82	102	127	151	167	175	180	181	182	184	187	191	197	205	211	215										
40	0	16	34	51	69	88	108	133	156	173	186	191	195	197	200	203	210	219	230	236	238	243									
41	0	17	37	55	74	94	115	138	161	179	194	202	209	212	215	219	229	242	255	261	262	268	271								
42	0	19	40	60	80	100	121	144	166	185	200	214	222	228	231	235	249	264	280	285	286	292	295	298							
43	0	21	43	64	85	106	128	149	171	191	208	225	236	243	246	253	268	287	305	310	312	317	320	323	326						
44	0	23	46	68	90	112	134	155	176	197	218	236	250	258	262	272	287	309	325	335	339	342	345	348	351	354					
45	0	24	48	72	95	119	142	165	187	209	230	249	264	274	281	292	309	331	349	360	366	371	375	379	384	388	392				
46	0	25	51	76	100	126	151	175	199	222	243	262	278	290	300	313	331	354	372	385	393	399	405	411	416	422	427	432			
47	0	26	53	79	106	133	159	185	210	234	256	275	292	307	320	335	353	376	396	411	420	428	435	442	449	455	462	469	475		
48	0	27	56	83	111	140	168	195	222	247	270	288	306	323	339	356	375	399	419	436	447	456	465	474	481	489	497	505	513	520	
49	0	29	58	87	116	146	176	205	233	259	282	301	320	339	358	377	397	421	443	461	474	485	495	505	514	523	532	541	550	559	569
50	0	30	60	91	121	152	183	213	242	269	294	318	340	360	380	398	418	442	467	487	501	513	525	536	547	557	568	578	588	598	608
51	0	31	62	94	126	158	190	221	251	280	308	335	359	381	401	419	439	463	491	512	528	541	554	567	579	591	603	615	626	637	647
52	0	32	64	97	130	163	197	232	264	294	322	351	375	397	418	440	464	491	518	539	556	571	585	599	612	625	638	650	662	674	686
53	0	33	66	100	134	168	204	242	276	308	338	366	390	412	436	461	489	518	544	566	584	600	615	630	644	658	672	685	691	711	724
54	0	34	68	103	138	173	211	253	288	322	352	382	406	428	454	482	514	546	561	583	612	630	645	661	676	691	706	720	734	748	762
55	0	35	70	106	142	178	218	262	301	336	366	397	421	443	471	503	539	574	577	600	640	660	675	692	708	724	740	755	770	785	800
56	0	36	72	109	146	183	225	273	314	350	380	413	437	459	489	524	564	602	594	617	668	690	705	723	740	767	774	790	806	822	840

The amounts in this table are in pounds sterling, and are convertible into rupees at the official rate of exchange for each year.

TABLE V.

Monthly contribution by every Subscriber according to his class.

Class.	Years' service.	By each married subscriber. Fixed sterling rate.	By each married subscriber. Reduced temporarily 27½ per cent.	By each subscriber who is unmarried or a widower.
		£ s. d	£ s. d.	£ s. d.
V	0 to 7	1 13 4	1 4 2	1 5 0
IV	7 to 12	2 16 8	2 1 1	1 15 0
III	12 to 15	4 6 8	3 2 10	2 12 0
II	15 to 18	6 16 8	4 19 1	3 12 0
I	18 and over	9 13 4	7 0 2	.....
	18 to 23	...	...	4 15 0
	23 to 28	...	...	5 15 0
	28 till retirement	...	...	7 5 0
After retirement, irrespective of class...		4 3 4	3 0 5	2 1 8

TABLE VI.

Monthly contribution payable by all classes alike on the birth of a child, and on entering the service for each child then living.

	Fixed sterling rate.	Reduced temporarily 27½ per cent.
	£ s. d.	£ s. d.
For a son	0 11 5	0 8 3
For a daughter ...	1 1 3	0 15 5

The monthly contribution continues in the case of sons until 21 years of age, and for daughters until marriage.

Arrears.

12. Interest at the rate of 4½ per cent. per annum will be charged on arrears. Donations become due from the date of marriage; but interest will not be charged on sums paid within one month from the date on which they become due.

Reports of Marriages, Births, and Deaths.

13. A Civil Servant who is married at the date of his admission into the service must report the fact of his marriage* at the time, and the names and dates of birth of his children if any have been

* Reports of marriage must be accompanied by a certified copy of the registry, together with the dates of birth of the member and his wife.

born to him. A member in the service must report his marriage,* or the birth of a child born in wedlock, or the death of a wife or child, within one month of the occurrence, to the † Comptroller, India Treasuries, at Calcutta, or the Director of Funds, India Office, when an officer is out of India.

14. The birth of every child born alive must be reported; but if a child die before it is thirty days old, no payment in respect to it will be required. If the report of birth be not made within one month of the occurrence, a fine of 12*s.* will be imposed, and an additional 2*s.* will be charged for each succeeding month's delay.

15. If the report of a marriage be not made within one month of the occurrence, the donation payable will be increased 2½ per cent., and interest thereon charged from the date of marriage. After six months' delay the donation will be increased 5 per cent., and interest charged as above. An officer, who is subjected to the penalty prescribed in this article for delay in reporting his marriage, and who desires to pay his donation by instalments under Art. 9, should be allowed twelve months from the date of his report to do so.

16. In the event of the report of a marriage or the birth of a child not being made by a subscriber during his lifetime in accordance with the rules, the widow or child will not be entitled to any benefits.

Posthumous Child.

17. A pension will be granted to a posthumous child without any payment, provided the birth be reported within one month of the occurrence.

Duration of Pensions.

18. If a widow re-marry, she will retain half her pension during coverture; but if she again become a widow, she will be entitled to revert to full pension as widow of her first husband, or, if her last husband have been a contributor, to receive a pension at her option as his widow. A widow can only receive one pension.

19. The pension of a male orphan is payable until he attains the age of 21 years.

20. The mother or guardian of a male orphan who has completed the age of 16 may, at any time thereafter, have the residue of his pension commuted into a single payment, for the due application of which the mother or guardian will be held responsible.

21. The pension of a female orphan continues until her marriage, and then ceases absolutely. It does not revive on widowhood.

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* Reports of marriage must be accompanied by a certified copy of the registry, together with the dates of birth of the member and his wife.

† G. I., F. & C., Notn. No. 223, dated 17th January 1896; *vide* G. R. No. 1228, dated 8th February 1896.

Good Conduct.

22. The pension provided under these regulations shall in all cases be held during good behaviour only, and will be withheld if any pensioner is found to be leading an immoral life, or on proof of any gross misconduct. The order of the Secretary of State for India in Council in any such case shall be final and conclusive.

Alienation of Pension.

23. A pension paid under these regulations may not be transferred or assigned, or in any way alienated from the pensioner to whom or for whose benefit it is payable.

Retired Members.

24. All members who retire from the service on annuities may continue to subscribe at the monthly rates laid down in these regulations.

25. Married annuitants may commute their monthly contribution by a single payment representing the value thereof during the joint lives of husband and wife and father and child.

26. In the event of the wife dying after the date of commutation, contribution at the unmarried rate must be resumed, or, as an alternative, it may be commuted.

27. An annuitant who has commuted will on re-marrying become liable for marriage donation and the difference between the married and unmarried rates of contribution, or the commuted value on the joint lives.

28. Widowers and bachelors may also commute their monthly contribution for life. On each subsequent marriage they will become liable for the donation and difference of contribution laid down in the previous article.

29. Contribution or its commuted value must be paid for all children born to a subscriber after his retirement from the service.

30. An annuitant withdrawing his name from the list of subscribers will forfeit all claim to pension in respect of his widow and children, and will not be entitled to any refund of his payments under these regulations.

Dismissed Members.

31. A subscriber who is dismissed the service by competent authority will cease, *ipso facto*, to be a contributor. He will have no claim to any refund, and his family will not be entitled to any pensions under these regulations.

Certificates.

32. Declarations as to continued widowhood and the survival of children must be furnished quarterly to the Accountant General, India Office, by whom

pensions in Europe are paid under the authority of the Director of Funds, or to the proper officer in India.

Note.—In England all reports and applications for pensions must be made to the Director of Funds, India Office, Whitehall, London, S.W.

(G. I., F. & C., No. 3094-P, dated 17th July 1896, and No. 3215-P, dated 23rd July 1898; *vide* G. Rs. No. 8728, dated 5th November 1896, and No. 5281, dated 16th August 1898.)

32. In the construction of the scheme for granting pensions under Civil Service Family Pension Regulations, it was assumed that service for the purpose of transfer from class to class would commence from the date of the covenant of a Civil Servant or from the date of the Despatch of the Secretary of the State announcing the appointment (whichever may have been earlier) as laid down in the Civil Pension Code. (S. of S. No. 4 (Finl. Funds), dated 13th June 1889; *vide* G. R. No. 5884, dated 13th August 1889.)

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PROVINCIAL FOREST OFFICE (SOUTHERN CIRCLE.) WORKING PLANS PARTY II.

Inwd. Regr. No. 121 Date 21-10-99 WORKING PLANS

CUSTOMS [INCLUDING LAND CUSTOMS, PORTS, LIGHT DUES, AND TOBACCO (BOMBAY TOWN) ACT IV OF 1857].

I.—RECRUITMENT AND ORGANIZATION OF THE DEPARTMENT.

1. The posts of Commissioner of Customs and Collector of Customs, Bombay, will be held by members of the Covenanted Civil Service. The office of Assistant Collector of Bombay with its attached duties in the Land Revenue, Customs, Opium, Registration, Stamps and Stationery Departments will ordinarily be held by a Covenanted Civilian although not absolutely reserved for members of the Covenanted Civil Service. Appointments in the appraising, gauging and preventive branches of the Customs Department will be open to qualified persons irrespective of race. (G. R. No. 1665, dated 4th March 1891.)

2. His Excellency the Governor in Council is pleased, with the approval of the Government of India, to prescribe the following rules for the recruitment and organization of the Customs Department in the Bombay Presidency:—

Rules.

1. The appointments of Assistant Collectors of Customs (except that of the Assistant Collector of Bombay, with its attached duties in the Land Revenue, Customs, Opium and other Departments,) and of Superintendent of the Preventive Service will ordinarily be filled by members of the Bombay Provincial Service. All appointments of a lower class in the Customs Department shall be held to constitute the subordinate Customs Service. For the purpose of these rules the Opium Department shall be regarded as a branch of the Customs Department.

2. The rules for regulating the admission of candidates into the lower grades of the public service published under notification of Government in the Educational Department No. 597, dated 4th April 1888, or such rules as may hereafter be made in modification or supersession of them, will ordinarily apply to all first appointments to the subordinate Customs Service. In filling up those appointments, however, candidates who have passed the University Examination for a degree in Science or Arts in such subjects as fit them for Customs work shall be accorded preference over candidates who have passed the First Examination for the degree of B.Sc. or B.A., and the latter shall be accorded preference over candidates who have merely passed the School Final Examination.

3. The Collector shall have the power to appoint to the appraising, gauging and preventive branches, on the ground of special qualifications

for technical duties, persons who may not have satisfied the conditions prescribed in those rules.

4. Every person appointed to the subordinate Customs Service shall be required to pass at the first examination held after he has served for one year in the following subjects:—

A.

(1) Employés who are natives of India and whose vernacular is native to India—

English, comprising handwriting, spelling and ability to draft clearly and correctly.

(2) Europeans or natives of India whose vernacular is English—

Hindustáni, Maráthi or Gujaráti, comprising fluent conversation and translation of easy narrative from English into vernacular and from the vernacular into English.

B.

The following Acts:—

Indian.—The Arms Act No. XI of 1878.
" The Sea Customs Act No. VIII of 1878.
" The Merchandise Marks Act No. IV of 1889.
" The Merchant Shipping Act No. VII of 1880.
" The Native Passenger Ships Act No. X of 1887.
" The Opium Act No. I of 1878.
" The Petroleum Act No. XII of 1886.
" The Ports Act No. X of 1889.
" The Transport of Salt Act No. XVI of 1879.
" The Stamp Act No. I of 1879.
" The Tariff Act No. XI of 1882 and amending Acts.

Bombay.—The A'bkári Act No. V of 1878.
" The Salt Act No. II of 1890.
" The Tobacco Act No. IV of 1857.

C.

Departmental Orders.

5. An employé who fails to pass at the first examination held after he has served one year shall be liable to be removed from his appointment, but he may be retained till the next subsequent examination, failing to pass which he shall be removed from his appointment.

6. No person will be confirmed in the gauging branch until he satisfies the Collector of his ability to use gauging rods and callipers correctly and produces a certificate from the Chemical

Analyser to Government of ability to test petroleum and to test liquors by distillation.

7. No person will be confirmed in the examining branch until he satisfies the Collector of his general knowledge of commercial products and of his competence to assess values of various articles.

8. Promotion will ordinarily be given within the several branches, but it will be competent for the Commissioner or Collector to transfer an employé from one branch to another on the ground of special fitness for the duties to be performed in a post which falls vacant.

9. In the Customs Department the superior appointments, except as to places specially reserved as provided for by law or by these rules, will ordinarily be filled by promotion according to proved merit and fitness from amongst members of the subordinate service.

10. If a vacancy cannot be filled in accordance with the last rule, it may be filled by transfer from another Department of the Bombay Provincial Service or by the appointment of a person who has qualified as a candidate for the Bombay Provincial Service.

11. In the event of its not being possible to fill a vacancy in accordance with either of the two preceding rules the Governor in Council shall appoint by selection.

12. Every person appointed to a place ordinarily filled according to the provisions of Rule 9 shall be required to pass at the first examination held after the lapse of one year from the date of appointment an examination in the following subjects, unless he has already passed an examination in those subjects:

A.

The following Acts:—

Indian.—The Arms Act No. XI. of 1878.
" The Sea Customs Act No. VIII of 1878.
" The Emigration Act No. XXI of 1883.
" The Explosives Act No. IV of 1884.
" The Merchandise Marks Act No. IV of 1889.
" The Merchant Shipping Act No. VII of 1880.
" The Native Passenger Ships Act No. X of 1887.
" The Navigation Act XI of 1850.
" The Opium Act No. I of 1878.
" The Petroleum Act No. XII of 1886.
" The Ports Act No. X of 1889.

Indian.—The Ships Registry Act No. X of 1841.

" The Transport of Salt Act No. XVI of 1879.

" The Stamp Act No. I of 1879.

" The Steam Ships Act No. VII of 1884.

" The Tariff Act No. XI of 1882 and amending Acts.

Bombay.—The A'bkári Act No. V of 1878.

" The Registry of Vessels Act No. XIX of 1838.

" The Salt Act No. II of 1890.

" The Survey of Steam Vessels Act No. IV of 1873.

" The Tobacco Act No. IV of 1857.

B.

Standing Orders, Rules and Notifications under those Acts.

13. If an officer required to pass the examination under the preceding rule fails to pass within the time prescribed he shall be liable to be removed from his office, but it shall be competent to the Governor in Council to extend his period of probation for a further period of one year.

Note.—These rules are liable to modification hereafter should it be found necessary to effect any changes in them in order to bring them into accord with any scheme for the constitution of the Bombay Provincial Service which may eventually be adopted.

(G. N. No. 1665, dated 4th March 1891.)

3. The Governor in Council is pleased to direct the following additions to Rule 12 of the rules for the recruitment and organization of the Customs Department published under Government Notification No. 1665, dated 4th March 1891 :—

"Every such person shall also be required to pass at the first examination held after the lapse of one year from the date of his appointment an examination according to the Higher Standard in Hindustáni, Maráthi or Gujaráti, unless he has already passed such test within two years of his appointment.

"An officer may appear in both law and language or in one only of these subjects at the first examination, and if he passes in one only will ordinarily be exempted from the necessity of again appearing in that subject, and allowed a further period of one year to qualify in the other.

"Examinations under this rule will be conducted by the Central Committee for Departmental Examinations."

(G. N. No. 7893, dated 5th October 1892.)

4. His Excellency the Governor in Council is pleased to make the following modifications with regard to the Departmental Examination of the

officers of the Preventive Department of the Bombay Customs House in the rules published by Government Notification No. 1665 of the 4th March 1891 for the recruitment and organization of the Customs Department in the Bombay Presidency:—

Rules.

1. Every officer of the Preventive Department shall be required, after he has served for one year, to pass an examination in the following subjects:

A.

(1) Officers who are natives of India and whose vernacular is native to India—English, comprising handwriting, spelling and ability to draft clearly and correctly.

(2) Officers whose vernacular is English—Hindustáni, Maráthi or Gujaráti, colloquial test.

B.

The following Acts:—

Indian.—The Arms Act No. XI of 1878, Sections 1, 4 and 6 to 12, with the rules for Transport, Import and Export.

" The Sea Customs Act No. VIII of 1878.

" The Merchant Shipping Act No. VII of 1880, Sections 33 to 53.

" The Native Passenger Ships Act No. X of 1887, Chapters I—IV.

" The Opium Act No. I of 1878 and Rules: the parts relating to Import, Export and Transport, and Sections 15 to 21.

" The Petroleum Act No. XII of 1886, Sections 3, 7, 9 and 10 and Import Rules 1—22.

" The Ports Act No. X of 1889, Sections 33 and 34 and Part 3 of Schedule I.

" The Tariff Act No. XI of 1882 and amending Acts.

Bombay.—The Ábkári Act No. V of 1878, Sections 3, 9, 10, 12 and 36 to 42, 54 and 55.

" The Salt Act No. II of 1890, Section 3, clauses (*d*) to (*h*) and (*k*) to (*o*), and Sections 34, 36, 38, 41, 43 and 44.

" The Tobacco Act No. IV of 1857, Sections 2 to 4, 6 to 9, 11, 12, 18 and 19.

C.

Standing Orders.

2. The examination will be divided into two parts—

(i) The Sea Customs Act.

The Tariff Act.

Standing Orders with the vernacular, to be taken at the end of the first year, and

(ii) The Miscellaneous Acts and Rules, to be taken six months later on.

3. Officers who pass only this lower test are not eligible for appointments in the gauging and other branches of the Customs House unless and until they pass the higher test under the rules prescribed in the above quoted notification.

4. These rules do not bar any officer from examination under the higher test.

(G. N. No. 5511, dated 31st July 1893.)

5. The Departmental Examinations which officers of the Customs Branch of the Provincial Service have to pass under Rule 12 of the rules for the recruitment and reorganization of the Customs Department prescribed by Government Notification No. 1665, dated 4th March 1891, should be conducted in Bombay by the Central Committee, and in Sind by the Branch Committee, for Departmental Examinations, the Collector of Customs or his Assistant being appointed an additional member of the Examination Committee.

The examination prescribed for members of the Subordinate Customs Service should be held in Sind annually at the Collector's kacheri, Karáchi and should be conducted in the same way as the Subordinate Departmental Examinations of the Revenue, Police and Registration Departments; the question papers being drawn up by the Collector of Customs, Karáchi, who, or in his absence, his Assistant, should form one of the Committee in respect of this examination. In Bombay the examination may continue to be held annually at the office of the Collector of Customs, Bombay, and conducted by a Committee consisting of the Collector as President and two members appointed by the Commissioner from among the Assistant Collectors of Customs or Salt Revenue in Bombay.

(G. Rs. Nos. 6686, dated 29th September 1891, and 8729, dated 17th December 1891.)

6. The test for the Maráthi and Gujaráti Higher Standard Examination referred to in Government Notification No. 7893, dated 5th October 1892, should be the same as that prescribed for the Junior Civil Servants' Higher Standard Departmental Examination in those languages. The same degree of proficiency should be required of the candidates for the Higher Standard in Hindustáni as in Maráthi and Gujaráti, and the subjects of examination should be the same, *viz.* :—

(1) Translation from English.

(2) Translation into English.

(3) Reading and explaining native papers and conversation.

(G. R. No. 1477, dated 23rd February 1893.)

II.—APPOINTMENTS AND POWERS OF OFFICERS, &c.

1. In exercise of the power conferred in this behalf by Section 6 of Act VIII of 1878 (The Sea Customs Act, 1878), and in supersession of all previous notifications on the same subject, the Governor of Bombay in Council is pleased to appoint the following officers of Customs to exercise the powers conferred, and to perform the duties imposed by the said Act, on the said officers, in the manner hereinafter prescribed, namely :—

* * * * *

(3) The Collector of Salt Revenue to be the Chief Customs Officer for all the Continental ports of the Presidency of Bombay, and to exercise for such ports the powers indicated in Section 182 (*a*);

(4) The Deputy Collector of Salt Revenue for the Southern Division to be the Chief Customs Officer at all ports in the said Division, and to have the powers indicated in Section 182 (*a*);

* * * * *

(6) All Assistant Collectors of Salt Revenue to be Customs Collectors at all ports within their respective charges, and to have the powers indicated in Section 182 (*b*);

(7) The officer in charge of the Customs House at Kárwár, all Sir-Kárkuns in charge of tálukas, and all other officers in charge of Custom-houses at the Continental ports, to be Customs Collectors for the ports in their respective charges, and with the exception of officers of a lower rank than a Sir-Kárkun, to have the powers indicated in Section 182 (*c*).

(G. N. No. 6512A, dated 20th September 1882.)

2. In exercise of the power conferred by Section 6 of the Sea Customs Act, VIII of 1878, His Excellency the Governor in Council is pleased to authorize the Commissioner in Sind to exercise, subject to Government, the chief control in matters relating to Sea Customs in the Province of Sind.

(G. N. No. 7943, dated 8th October 1884.)

3. In exercise of the power conferred by Section 6 of Act VIII of 1878 (The Sea Customs Act, 1878), and in supersession of all previous notifications on the same subject, the Governor of Bombay in Council is pleased to appoint the following officers to be officers of Customs as hereinbelow respectively specified, and to exercise the powers conferred, and to perform the duties imposed by the said Act on such officers respectively, namely :—

(1) The Commissioner of Customs, Salt, Opium and A'bkári to be the Chief Customs Authority throughout the Presidency of Bombay, except for the ports in Sind and the port of Aden;

(2) The Collector of Land Revenue, Customs and Opium, Bombay, to be the chief Customs officer at the port of Bombay and to be a Customs Collector for that port;

(3) The First Assistant Collector of Bombay to be a Customs Collector for the port of Bombay, except for the purposes of Section 182 of the said Act, and to be an Assistant Collector of Customs for the purposes of clause (*b*) of the said section;

(4) The Assistant Collector of Customs stationed at the Prince's Dock, Bombay, to be a Customs Collector for the port of Bombay, except for the purposes of Section 182 of the said Act, and to be an Assistant Collector of Customs for the purposes of clause (*b*) of the said section.

(G. N. No. 4437, dated 25th May 1892.)

4. In exercise of the power conferred by Section 6 of Act VIII of 1878 (The Sea Customs Act), and in continuation of Notification* No. 1674 A, dated 9th March 1892, the Governor of Bombay in Council is pleased to appoint the following officers of Customs, respectively, as set forth below, to exercise the powers conferred and to perform the duties imposed on a Customs Collector by the sections of the said Act hereinafter specified in respect of each such officer:—

* Misquoted for G. N. No. 4437, dated 25th January 1892.

1. The Assistant Collectors in charge of the Import and Export Departments of the Bombay Custom House—Sections 24, 29, 42, 55, 57, 58, 61, 62, 63, 64, 65, 66, 86, 120, 121, 128, 137, 141, 143, 158, 159, 160, 161, 195 and 201.

2. The Superintendent, Preventive Service—Sections 59, 67, 85 and 201, and to the extent of granting written permission (*a*) under Section 70 when a vessel has been entered inwards under Section 57, or outwards under Section 61, for the discharging and shipping respectively without the presence of a Customs officer, of all cargo—

(1) to be discharged or shipped in the Wet Docks;

(2) to be discharged or shipped in the stream by a steamer or square-rigged vessel, except dutiable, restricted or doubtful goods;

(3) to be discharged or shipped by a country craft at the free anchorage;

and (*b*) under Section 72 for discharging and shipping or water-bearing goods beyond the notified hours on other than Sundays, holidays or prohibited days.

3. The Preventive officers in charge of the Máhim, Warli and Arthur Bandar Custom Houses—Sections 158, 159, 160 and 201.

4. All Preventive officers in the Town and Island of Bombay to the extent of granting under Section 72 written permission to land, at the several wharves where such landing is allowed, fresh fruit, vegetable and live-stock on all days, including Sundays and holidays.

(G. N. No. 4437-A., dated 25th May 1892.)

Note.—A similar notification prescribing and limiting the powers and duties of officers of Customs at the ports of Karáchi, Keti-Bandar and Sirganda has been issued by the Commissioner in Sind under Section 9, and will be found reproduced in its proper place.

In exercise of the powers conferred by Section 6 of the Sea Customs Act VIII of 1878, His Excellency the Governor in Council is pleased, in supersession of clause (1) of sub-paragraph (*a*) of Notification No. 3681A, dated 15th May 1897, to appoint the Collector of Customs and Salt Revenue in Sind to be Chief Customs Officer for all ports in Sind and to be Chief Customs Collector in Sind.

(G. N. No. 9231, dated 20th December 1897.)

5. Section 6 of the Sea Customs Act, 1878, does not limit the power of a Local Government to appointing officers of Customs only in places where duties of Sea Customs are leviable. No such limitation is either expressed or intended in that section. The section runs, 'the Local Government of every place in which duties of Sea Customs are leviable, may appoint such persons as it thinks fit to be officers of Customs, and to exercise the powers conferred, and to perform the duties imposed, by this Act on such officers.' But the words 'of every place in which duties of Sea Customs are leviable' qualify the words 'Local Government' only, and not the officers of Customs who may be appointed. No Local Government could, under that section, appoint officers of Customs unless it were the Local Government of a place in which duties of Sea Customs are leviable. The powers and duties conferred and imposed by the Act on Customs officers may be prescribed and limited with the sanction of the Local Government by the Chief Customs Authority under Section 9 (*a*), and when there is no Customs House the duties of officers of Customs would, unless the Local Government otherwise direct, be performed by the Collector of the District and his subordinates. But it is open to the Local Government to direct that in such places Customs officers should perform such duties, and then the Chief Customs Authority can, with the sanction of Government, prescribe and limit the powers and duties of such officers of Customs. Section 8, it may be noted, provides only for the performance, by Collectors and their subordinates, of duties imposed, not for the exercise by them of powers conferred. (L. R. No. 238, dated 18th February 1891; *vide* Government Resolution No. 1638, dated 3rd March 1891.)

6. His Excellency the Governor in Council is pleased under the powers vested in him by Section 7, Chapter II, of the Sea Customs Act, 1878, to delegate to the Commissioner in Sind authority to appoint officers of Sea Customs to the charge of the ports and wharves in the Province of Sind declared to be such under the foregoing notifications*). (G. N. No. 5725 C, dated 27th October 1879.)

**i. e.* Notifications Nos. 5725 A and 5725 B, dated 27th October 1879; *vide* Orders Nos. 4 and 5, Sub-head III.

7. In exercise of the power conferred by Section 7 of Act VIII of 1878 (The Sea Customs Act, 1878), the Governor of Bombay in Council is pleased delegate the following powers, vested in Govern-

ment by the first clause of Section 6 of the Act, to the following officers in the manner hereinbelow prescribed, namely :—

(1) To the Chief Customs Authority.	The power of making all appointments of persons to be officers of Customs, excepting the appointments of gazetted officers in the Customs Department.
(2) To the Collector of Customs and the Collector of Salt Revenue.	The power to appoint persons to be officers of Customs within their respective jurisdictions on salaries under Rs. 100, subject to such limitations as the Chief Customs Authority may impose on such power of appointment under Section 9 (*a*).
(3) To the Deputy and Assistant Collectors of Salt Revenue.	The power to appoint persons to be officers of Customs within their respective jurisdictions, subject to such general or special rules as may from time to time be prescribed.

(G. N. No. 6512 B, dated 20th September 1882.)

8. In exercise of the power conferred by Section 7 of the Sea Customs Act VIII of 1878, His Excellency the Right Honourable the Governor in Council is pleased to authorize the Commissioner of Customs, Salt, Opium and A'bkári to appoint such persons as he thinks fit to be officers of Customs, and to exercise the powers conferred and to perform the duties imposed by the Act on such officers. (G. N. No. 645, dated 23rd January 1884.)

Under the authority delegated to him by Government under Section 7 of the Sea Customs Act, 1878, the Commissioner of Customs, Salt, Opium and A'bkári hereby appoints the Superintendent, Coast Guard Service, and Coast Guard Inspectors of the Salt and Continental Customs Department and their crews to be officers of customs. (Commissioner of Customs No. 783 of 26th January 1884.)

The Commissioner of Customs, Salt, Opium and A'bkári, with the sanction of Government, hereby authorizes the Superintendent, Coast Guard Service, and Coast Guard Inspectors of the Salt and Continental Customs Department and their crews to exercise the powers and perform the duties indicated in Section 166 of the Sea Customs Act, 1878. (Commissioner of Customs No. 785, dated the 26th January 1884.)

9. In exercise of the power conferred in this behalf by Section 188 of Act VIII of 1878 (The Sea Customs Act, 1878,) and in supersession of all previous notifications on the same subject, the Governor of Bombay in Council is pleased to empower the following officers of Customs, in virtue of their office, to hear appeals under the provisions of the said Act, namely :—

(1) * * * *

(2) The Collector of Salt Revenue to hear appeals from decisions passed by Customs Collectors subordinate to him;

(3) The Deputy Collector of Salt Revenue for the Southern Division to hear appeals from deci-

sions passed by Customs Collectors, subordinate to him, invested with powers not exceeding those indicated in Section 182 (*c*).

(G. N. No. 6512 D, dated 20th September 1882.)

10. In exercise of the power conferred by Section 188 of the Sea Customs Act, No. VIII of 1878, and in modification of so much of Government Notification No. 6512 D, dated 20th September 1882, as relates to the powers conferred on the Collector of Customs, Bombay, His Excellency the Governor in Council is pleased to empower the Collector of Customs, Bombay, in virtue of his office, to hear appeals under the provisions of the said Act from decisions passed by the Customs Collectors subordinate to him. (G. N. No. 2562 A, dated 27th April 1887.)

In exercise of the powers conferred by Section 188 of the Sea Customs Act VIII of 1878, His Excellency the Governor in Council is pleased to empower the Customs Collector, Karáchi, in virtue of his office to hear appeals under the provisions of the said Act from decisions passed by the Customs Collectors subordinate to him. (G. N. No. 3681 B, dated 15th May 1897.)

11. In exercise of the powers conferred by Section 9 of the Sea Customs Act, 1878, the Chief Customs Authority in Sind is pleased, with the sanction of the Governor of Bombay in Council, to make the following Rules prescribing and limiting the powers of officers of Customs at the ports of Karáchi, Keti Bandar and Sirganda :—

1. In these Rules 'the Act' means the Sea Customs Act, 1878, and 'Section' means a section of that Act.

2. The Senior Assistant Collector of Customs shall for the port of Karáchi exercise all the powers conferred and perform all the duties imposed by the Act on a Customs Collector with the exception of those indicated in clause (*a*) of Section 182 of the Act.

3. The Junior Assistant Collector of Customs shall for the port of Karáchi exercise all the powers conferred and perform the duties imposed on a Customs Collector by Sections 24, 29, 42, 55, 57, 58, 59, 61, 62, 63, 64, 65, 66, 86, 120, 121, 128, 137, 141, 143, 158, 159, 160, 161, 195, 200 and 201.

4. The Head Preventive Officer shall for the port of Karáchi exercise the powers conferred upon a Customs Collector by Sections 24 and 67, and shall have power to grant written permission, under Section 72 of the Act, for the landing of fresh fruit, vegetables and live stock—

(*a*) on any Sunday or holiday,

(*b*) on any day beyond the hours from time to time appointed by the Chief Customs Authority by notification in the official Gazette at any wharf which is appointed for the landing of such goods.

5. The officer in charge of Customs, Keti Bandar, and the officer in charge of Customs, Sirganda, shall for their respective ports exercise the powers conferred and perform the duties imposed on a Customs Collector by Sections 24, 29, 55, 57, 58, 61, 62, 63, 65, 86, 137, 141, 143, 158, 159, 160, 161, 195, 200 and 201.

(Commissioner in Sind's Notification No. 4682, dated 7th September 1897.)

12. The Customs Department, Bombay, is authorized to purchase canoes at prices varying from Rs. 60 to Rs. 150. (G. R. No. 2112, dated 11th June 1860.)

13. The authority conveyed in the foregoing Resolution is applicable also to the Collector of Salt Revenue. (G. R. No. 2514, dated 1st May 1875.)

14. The Commissioner of Customs, Salt and Opium is authorized to dispose of dead-stock articles to the same extent as the Revenue Commissioners. (G. R. No. 388, dated 30th January 1865.)

15. The Port Officer, Kárwár, is a Customs officer under the Collector of Salt and Continental Customs, but requisitions by the Collector of the District should be attended to by the Port Officer, and he should also be consulted on local matters in which he necessarily has an interest, and on which his local knowledge will be valuable. (G. R. No. 6, dated 2nd January 1877.)

16. As a rule, all Resolutions or orders relating to the port of Kárwár should be addressed to the Collector of Salt Revenue and not communicated direct to the Port Officer, Kárwár. (G. R. No. 5521, dated 10th September 1877.)

17. Orders to the Port Officer, Kárwár, will in future be issued through the Collector of Salt Revenue. (G. R. No. 2346, dated 2nd May 1879.)

18. The designation of the Assistant Collector in charge of the accounts office of the Customs, Salt and Opium Departments should be "Chief Account Officer." (G. R. No. 7892, dated 13th November 1882.)

19. The Government of India have not directed that Native Assistant Collectors of Customs should be styled Ráo Bahádur or Khán Bahádur. When writing of them the usual courtesy title of Mr. should be used. (G. R. No. 8473, dated 4th December 1882.)

20. Native officers employed in the Customs Department on a salary of Rs. 150 and upwards should be officially addressed as Ráo Sáheb or Khán Sáheb. (G. R. No. 706, dated 24th January 1885.)

21. British Customs authorities do not possess any legal authority to enforce at British ports fines and penalties imposed at Portuguese Indian ports by Portuguese authorities. (G. R. No. 6049, dated 8th September 1887.)

22. The Commissioner of Customs, Salt, Opium and A'bkári may reside in Poona during the monsoon months, on the distinct understanding that Government are not called on to incur any expenditure on account of providing office accommodation for his office establishment. (G. L. No. 9463, dated 15th December 1889).

23. The rules made by the Chief Customs Authority must be consistent with the Sea Customs Act, VIII of 1878. He cannot by rule vary the imperative requirements of the Act. (L. R. No. 162, dated 3rd February 1890; *vide* G. R. No. 1278, dated 18th idem.)

24. Looking at Section 9 of the Sea Customs Act, 1878, as a whole, it as well as the chapter in which it occurs is plainly concerned with the appointment, powers and duties of officers of Customs, and the general words used in clause (*c*) must according to ordinary principles of construction be limited by the more specific words of the preceding clauses (*a*) and (*b*). Of course it is possible that the effect of a rule relating to the powers or duties of Customs House officers might incidentally be to impose a liability on the public, and it cannot be said that the rule would be thereby invalidated. But the primary object of the rule must be to carry out some one or more of the provisions of the Act through the instrumentality of the officers of Customs. (Adv. Gen. No. 53, dated 9th May 1891; *vide* G. R. No. 3687, dated 24th idem.)

III.—APPOINTMENTS OF PORTS, WHARVES, CUSTOM-HOUSES AND WAREHOUSES.

1. The names and limits of the ports referred to in Schedules A and B of Act XI of 1866* are defined as follows:—

* Repealed by Act XII of 1875, which was repealed by Act X of 1889.

Northern Group of Ports.

1. Gogha.	12. Umarsári.	21. Satpati Creek.
2. Bávliári.†	13. Kolak.	22. Máhim (Kelva).
3. Khun.†	14. Kálai.	23. Kelvay.
4. Tankári.	15. Murreli.	24. Dantivra Creek and River.
5. Degám.	16. Umbargaon.	25 A'rnala and coast to Bassein Fort.
6. Dehej.	17. Gholvad.	
7. Broach.	18. Dáhánu Creek.	
8. Bhagva.	19. Tárápur.	
9. Surat.	20. Alivada Navapur.	
10. Mutvar.		
11. Bulsár.		

Gogha.

The limits of the port of Gogha are as follows:—

To the north.—A line running east from the Sakur Khari.

To the south.—A line running east from the Tower, at south corner of the town wall.

To the east.—A line running north-and-by-west from the Light-house on Pirum Island.

† By Government Notification No. 4162 A, dated 23rd May 1885, the Indian Ports Act, 1875, was withdrawn from the ports of Bávliári and Khun and extended to the port of Dholera within the limits defined in Government Notification No. 4162 of the same date.

On the west.—So much of the shores of the Gulf and of the navigable channel of the Gogha Creek and of the shores thereof, as are within fifty yards of high-water mark at spring tides.

Bavliári.

* * * * * *

Khun.

* * * * * *

Tankari.

The limits of the port of Tankari are as follows :—

To the east.—A line drawn directly across the the Dhadur from a boundary post 600 yards above, and to the eastward of the Tankari Creek.

To the west.—A line drawn directly across the Dhadur from a boundary post 300 yards below, and to the westward of the Tankari Creek, and so much of the Tankari Creek as lies below a line drawn directly across the creek, from a boundary post placed on the bank to the north of the Custom House. These limits include so much of the river Dhádur, and of the north shore thereof, and of the Tankari Creek, and of its shores, as are within 50 yards of high-water mark (spring tides).

The limits of the navigable river and channel leading to the said port of Tankari, made subject to the said Act, are as follows :—

To the east.—The port of Tankari, as above defined.

To the west.—A line drawn from the Light-house near Deo Juggun across the mouth of the Dhádur to the village of Punniadra on the south side of the river.

All parts of the channel of the Dhádur between the said limits and below high-water line at spring tides are subject to the said Act.

Degam.

The limits of the port of Degam are as follows :—

To the north-east.—A line running north-west from a boundary post 300 yards above the Custom House.

To the south-west.—A line running north-west from a boundary post 300 yards below the Custom House.

The limits of the said port include so much of the anchorage in the Gulf of Cambay as lies within 600 yards of the shore, and so much of the east shore thereof as lies within 50 yards of high-water mark, and between the lines drawn from the two boundary-posts above described.

Dehej.

The limits of the port of Dehej are as follows :—

So much of the creek as lies between the boundary posts placed on the bank on each side of the

landing-place, and so much of the shore on the south-east side thereof as is within 50 yards of high-water mark at spring tides; and all parts of the navigable channel of the creek, from the landing place to the bar and below high-water mark (spring tides) are subject to the said Act.

Broach.

The limits of the port of Broach are as follows:—

To the east—A line drawn directly across the Narbada from the temple of Dusha Sumet on the north bank of the river immediately above the city wall.

To the west.—A line drawn directly across the river from Byramshaw Dhunjishaw's Cotton Ginning House.

These limits include so much of the Narbada and of the shores thereof as are within 50 yards of high-water mark (spring tides).

The limits of the navigable river and channels leading to the said port of Broach, made subject to Act* XXII of 1855, are as follows:—

To the east.—The port of Broach, as above described.

To the west.—A line drawn across the mouth of the Narbada, from the village of Lohára on the north bank to the village of Vehode on the south bank.

*Repealed by Act XII of 1875, which has been repealed by Act X of 1889.

All parts of the navigable channel of the Narbada, including the Hánsot Channel, between the said limits, are subject to the said Act.

Bhagva.

The limits of the port of Bhagva are as follows:—

So much of the channel of the creek as lies between lines drawn across it, from the boundary posts placed on the bank immediately above and below the bandar at Bhagva, and so much of the shores thereof as are within 50 yards of high-water mark (spring tides), and so much of the creek at Kudiána as lies between the boundary-posts immediately above and below the landing-place and of the shores thereof as are within 50 yards of high-water mark.

The limits of the navigable channel of the creek leading to the said port of Bhagva, made subject to the Act, are as follows:—

To the eastward.—The port of Bhagva, as above described.

To the westward.—A line drawn across the mouth of the creek, from a boundary-post on the north bank to a boundary-post on the south side, and all parts of the navigable channel of the Bhagva Creek between the said limits below high-water mark (spring tides), are subject to the said Act.

Surat.

The limits of the port of Surat are as follows:—

To the north.—A line drawn directly across the Tápti from the boundary-post, immediately above Kimli Bandar, at Ránder.

To the south.—A line directly across the river from the town wall, which also forms the south wall of the Adálat compound.

These limits include so much of the river Tápti and of the shores thereof as are within 50 yards of high-water mark at spring tides.

The limit of the navigable river and channel leading to the said port of Surat, made subject to Act* XXII of 1855, are as follows :—

*Repealed by Act XII of 1875, which has been repealed by Act X of 1889.

To the north.—The port of Surat, as above described.

To the south.—A line drawn across the mouth of the Tápti, from the boundary-post, immediately to the south of Vaux's Tomb, to the village of Danti on the south of the Bhimpur Creek.

All parts of the navigable channel of the Tápti below high-water mark (spring tides), and so much of the Bhimpur Creek as lies below and to the westward of a line drawn across the Khári from the boundary-post immediately above Bhimpur, and including the Domus Channel between the said limits, are subject to the said Act.

Matvád.

The limits of the port are as follows :—

To the south—A line drawn directly across the the Matvád Creek from a boundary-post, and 451 yards above it on the east bank of the creek.

To the north.—A line drawn directly across the creek from a boundary-post on the east side.

The limits of the navigable river channels leading to the said port of Matvád, made subject to the Act† XXII of 1855, are as follows :—

†Repealed by Act XII of 1875, which has been repealed by Act X of 1889.

To the south of the port of Matvád, as above described.

To the north.—A line drawn across the mouth of the said creek.

The limits of the south bank of the Purna River are on the east from the village of Jullálpur, and on the west of the mouth of the Purna River, subject to the provisions of Act‡ XXII of 1855.

‡Do. do.

These limits include so much of the creek, river and the shores thereof as are within fifty yards of high-water mark (spring tides).

Bulsár.

The limits of the port of Bulsár are as follows :—

To the eastward.—A line drawn across the river Urunga, from the boundary-post above the Custom House.

To the westward.—A line drawn across the river Urunga, from the boundary-post immediately below the village of Bhangra.

These limits include the river Urunga and so much of the shores thereof as are within 50 yards of high-water mark at spring tides.

The limits of the navigable river and channel leading to the said port of Bulsár, made subject to the said Act, are :—

To the eastward.—The port of Bulsár, as above described.

To the west.—The bar at the mouth of the river.

All parts of the channel of the Urunga between the said limits and below high-water mark at spring tides, are subject to the said Act.

Umarsári.

The limits of the port of Umarsári are as follows :—

So much of the channel of the Par River as lies between the boundary-post placed immediately above the bandar at Pocha and the bar, at its confluence with the sea, and so much of the shore of the said river within 50 yards of high-water mark (spring tides) as lies between the boundary-posts at the bandar of Warli, Pocha, and Umarsári. The channel of the Dongri Creek, and so much of the shore thereof within 50 yards of high-water mark, as lies between the two boundary-posts which mark the bandar of Dongri, are likewise subject to the Act.

Kolak.

The limits of the port of Kolak are as follows:—

So much of the channel of the river Kolak as lies between a line drawn across the river, from the boundary-post placed immediately above the landing place and the bar, at its confluence with the sea, and so much of the north bank of the river within the above limits as lies within 50 yards of high-water mark (spring tides).

Kálai.

From north bank to south bank of entrance of river, extending eastwards as far as the river is navigable, including the shores on both sides thereof within 50 yards of high-water mark (spring tides).

Maroli.

The anchorage in the offing.

Umbargaon.

From north bank to south bank of entrance of river, extending eastwards as far as the river is navigable, including the shores on both sides thereof within 50 yards of high-water mark (spring tides).

Gholvad.

Commencing from Khutkhári on the north to Mugger Devi on the south, the anchorage ground lies due east, as far as the river is navigable, including the shores on both sides thereof within 50 yards of high-water mark (spring tides).

Dáhánu Creek.

From north bank to south bank of entrance of river, extending eastward as far as the river is navigable, including the shores on both sides

there within 50 yards of high-water mark (spring tides).

Tárápur.

From north bank to south bank of entrance of river, extending eastwards as far as the river is navigable, including the shores on both sides thereof within 50 yards of high-water mark (spring tides).

Ahivada Návápur.

Commencing from the north bank from the mouth of the river to south bank of entrance of the same, the anchorage ground extending eastwards as far as the river is navigable, including the shores on both sides thereof within 50 yards of high-water mark (spring tides).

Sátpáti Creek.

From the north to south entrance of the creek, extending eastwards as far as the creek is navigable.

Máhim Kelva.

From north to south bank of entrance of river, extending eastwards as far as the river is navigable, including the shores on both sides thereof within 50 yards of high-water mark (spring tides).

Kelva.

From north bank to south bank of entrance of river, extending eastwards as far as the river is navigable, including the shores on both sides thereof within 50 yards of high-water mark (spring tides).

Dántivra Creek and River.

From Dántivra on the north to Arnalla on the south and eastward as far as the river is navigable, including the shores on both sides thereof within 50 yards of high-water mark (spring tides).

Arnalla and Coast to Bassein Fort.

From the mouth of the Dántivra River on the north to the mouth of Bassein River on the south, and the anchorage ground around the Arnalla Fort, including Rangaum Khári, and the shores on both sides thereof within 50 yards of high-water mark (spring tides).

*Southern Group of Ports.**

1. Bandora.
2. Vesáva.
3. Manori.
4. Utan.
5. Bassein Creek and River east of Bassein Fort.
6. Bhiwndi Creek and River.
7. Kalyán Creek and River.
8. Thána Creek and River.
9. Trombay.
10. Panvel Creek and River.
11. Karanja.
12. Revas.
13. Nágothna Creek and River.
14. Thal.
15. Alibág.
16. Revdánda.
17. Thal Khári.
18. Bánkot Creek and River.
19. Kelsi.
20. Harnai.
21. Anjanvel Creek and River.
22. Borya.
23. Jaygad Creek and River.
24. Ratnágiri.
25. Purungad.
26. Yeshwantgad Creek and River.
27. Viziadrug Creek and River.
28. Devgad.
29. A'chra.

* Ports 17 and 26 included in this list are not included in the Southern group of ports in Schedule I, Act X of 1889; and ports Mandad, Varavda and Jaytápur included in the latter do not appear in the former.

30. Málvan.	37. Ankola.
31. Nivti.	38. Gangávali.
32. Vengurla.	39. Tadri.
33. Redi	40. Kumta.
34. Terekhol Creek and River.	41. Honávar.
35. Kárwár including Bhatkal.	42. Shirali.
36. Chendia.	43. Murdeshwar.
	44. Bhatkal.

Bandora.

From the extreme point of Senhora DeMonte on the north, to Warli Fort point on the south, including the whole of the bay within 50 yards of high-water mark (spring tides).

Vesáva.

From the Fort of Mhar on the north, to Bhainderwarra on the south, including the shores on both sides thereof, within 50 yards of high-water mark (spring tides), and from the mouth of the creek, west to east, up to Ratowdi Creek as far as the same is navigable, including the shores on both sides thereof, within 50 yards of high-water mark (spring tides); also the anchorage in the offing of Mhar.

Manori.

Anchorage around the village, including the shores on both sides thereof, within 50 yards of high-water mark (spring sides), and from the mouth of the creek, west to east, up to Murwa Creek as far as the same is navigable, including the shores on both sides thereof within 50 yards of high-water mark (spring tides), also the anchorage in the offing of Gorai, inclusive of Kutowni Creek, situated south of the former named village.

Utan.

The anchorage in the offing, Bassein Creek and River east of Bassein Fort.

Commencing from the north-west at the mouth of the river to south as far as Dhárávi Fort, and eastward as far as Sussunowghur and as far as the river is navigable, including the shores on both sides thereof, within 50 yards of high-water mark (spring tides).

Bhiwndi Creek and River.

From Kevni Dirogaum on the south to Bhiwndi on the north-east as far as the river is navigable, including the shores on both sides thereof, within 50 yards of high-water mark (spring tides).

Kalyán Creek and River.

From Atmughur on the south to Kalyán on the north, and as far as the river is navigable, including the shores on both sides thereof, within 50 yards of high-water mark (spring tides).

Thána Creek and River.

From Atmughur on the north passing Thána on the east, to Trombay on the south, taking in Chendani Bandar, and the shores on both sides of the stream within 50 yards of high-water mark (spring tides), including the two creeks branching off from this river, one leading to Bhandup, and the other to Hareali and Vickruli.

Trombay.

Commencing from Ghatkhári on the north, to the north-east until reaching Trombay at the point where joining with the limits of Bombay Harbour and re-commencing at the north-western point of Trombay Island up the Máhul Creek as far as navigable, including the shores on both sides thereof, within 50 yards of high-water mark (spring tides.)

Panvel Creek and River.

From the entrance of the Panvel River on the north to Khairna Bandar, and thence eastwards to Panvel Bandar, including the shores on both sides of the river, within 50 yards of high-water mark (spring tides).

Karanja.

The whole of the anchorage ground around the island, with the exception of Goray, Papudkhárkhund, Mussory, Danda, Dewgode and Pirivady, on the western side of Dronegery hill, and Moray, opposite to the harbour of Bombay, tending in a north and north-easterly direction, to Chainair Khári, Sái Aptey Khári, and Guvan, including the shores on both sides; thence eastward to the Antora Creek, including the shore on both sides, and the eastern shore of Hog Island Tank.

Revas.

From the eastern shore of Nocar Point, and thence to Revas Khári, including the shores on both sides thereof within 50 yards of high-water mark (spring tides).

Nágothna Creek and River.

From Karanja Bandar, along the whole extent of the river to Nágothna, including the shores on both sides within 50 yards of high-water mark (spring tides).

Thal.

Anchorage ground in the offing.

Alibág.

From south-west point of the fort in a straight line to the shore, and from thence east and south-east of Theronda, including the shores on both sides within 50 yards of high-water mark (spring tides).

Revdanda.

From the entrance of the river on the north side at Revdanda to south side at Curla Fort, and thence eastwards to Roha Ushtanne, including the north shore of the river within 50 yards of high-water mark (spring tides).

Thal Khári.

Anchorage ground opposite the bandar.

Bankot Creek and River.

From north to south entrance of river, and eastwards as far as Mahár, including the south shore of river within 50 yards of high-water mark (spring tides).

Kelsi.

From north to south entrance of river, and eastwards half a mile up the river, including the shores on both sides within 50 yards of high-water mark (spring tides).

Harnai.

From the south point of old fort promontory, including the shore in a direct line, to the village of Harnai.

Anjanvel Creek and River.

From north to south entrance of the river and eastward as far as Khair and Chiplone, including the shores on both sides within 50 yards of high-water mark (spring tides).

Borya.

From north entrance of the Jaygad River, in a direct line eastwards, to the village of Borya, and the anchorage in the offing.

Jaygad Creek and River.

From the village of Borya on the north side of the river to south headland, at entrance thereof, and eastward to Sángameshvar, including the shores on both sides thereof within 50 yards of high-water mark (spring tides).

Ratnágiri.

The anchorage in the offing, including Meria on the north and Rajura Creek on the south.

Purungad.

From north to south entrance of river, including one mile eastward up the river, as also the shores on both sides thereof within 50 yards of high-water mark (spring tides).

Yeshwantgad Creek and River.

From north headland to south, including one mile at entrance of river, and eastwards as far as the town of Rájápur, including the shores on both sides within 50 yards of high-water mark (spring tides).

Viziadurg Creek and River.

From north headland to south, including one mile at entrance of the river, and eastwards as far as Khárepatan, including the shores on both sides thereof within 50 yards of high-water mark (spring tides).

Devgad.

From north to south entrance of river to the bandar, including one mile eastward of the river and the shores on both sides thereof, within 50 yards of high-water mark (spring tides).

A'chra.

From north to south entrance of river to the bandar, including the shores on both sides thereof within 50 yards of high-water mark (spring tides).

Málvan.

From north headland opposite the fort, in a straight line south by south-east to opposite shore, extending one mile.

Nivti.

The anchorage in the offing.

Vengurla.

From north headland to south by south-east in a direct line one and a half mile.

Redi.

From north to south entrance of the river, extending eastward as far as it is navigable, including the shores on both sides within 50 yards of high-water mark (spring tides).

Terekhol Creek and River

The entrance of the river on the north side, from the western boundary of the Arownda village, extending to the eastward, as far as Bunda, including the north shore of the river within 50 yards of high-water mark (spring tides).

Kárwár, including Bhatkal.

From the mouth of the Kallanadi to Kárwár head, including all that portion of the bay inside the islands of Curmoghur, Deoghur and the Oyster Rocks, and from north to south bank to the entrance of the Kallanadi, extending east and north-east as far as the river is navigable.

Chendia.

From north bank to south bank of Chendia River, extending eastwards as far as the said river is navigable, and the anchorage in the offing.

Ankola.

From north bank to south bank of entrance of Ankola River, extending eastwards as far as the said river is navigable, and the anchorage in the offing.

Gangávali.

From north bank to south bank of entrance of Gangávali River, extending eastwards as far as the said river is navigable, and the anchorage in the offing.

Tadri.

From north bank to south bank of entrance of Tadri River, extending eastwards as far as the said river is navigable, and the anchorage in the offing.

Kumta.

From north bank to south bank of entrance of Kumta River, extending eastwards as far as the said river is navigable, and the anchorage in the offing.

Honávar.

From north bank to south bank of entrance of Honávar River extending eastwards as far as the said river is navigable, and the anchorage in the offing.

Shirâli.

From north bank to south bank of entrance of Shirâli River, extending eastwards as far as the said river is navigable, and the anchorage in the offing.

Murdeshvar.

The anchorage ground to south of the Murdeshvar hill and temple.

Bhatkal.

From north bank to south bank of entrance to Bhatkal River, extending eastwards as far as the said river is navigable, and the anchorage in the offing.

Port Rules.

The following port rules, applicable to northern and southern group of ports, have been made, and are hereby promulgated for general information and guidance :—

1. All vessels entering any of the ports aforesaid, shall be anchored when and where required by the Harbour Master or other authorized officer appointed by the Commissioner of Customs.

2. The masters of all vessels shall rig in the jib and driver booms when required to do so by the Harbour Master or other authorized officer appointed by the Commissioner of Customs.

3. Every anchor or spar or other substance projecting from the sides of the vessel shall be removed when required by the Harbour Master or other authorized officer.

4. The master of every vessel is to be strictly enjoined against allowing any warp or hawser to remain attached to his vessel after sunset, so as to endanger the safety of any boat or vessel navigating in any of the ports aforesaid.

5. No fishing nets or stakes will be permitted in the limits of any of the ports aforesaid which may impede the navigation thereof, or endanger the safety of vessels and boats navigating in the said ports.

6. A free passage shall be kept to piers, jetties, landing places, wharves, quays and moorings; and all vessels shall be bound to move when required to clear such channels or passages.

7. No master or owner of a vessel shall grave, bream or smoke such vessel without giving notice thereof to the Harbour Master, or other authorized officer appointed by the Commissioner of Customs.

8. No vessel shall boil any pitch or dammer on board. The provisions of Section XL of Act

*Repealed by Act XII of 1875.

XXII* of 1855 are especially made applicable to all the ports aforesaid.

(G. N. published at pages 423-429 of the *B.G.G.*, Part I, of 14th November 1867, and G. N. dated 22nd January 1868, and 26th August 1870.)

2. In exercise of the powers conferred by Section 11 of the Sea Customs Act, 1878, and in supersession of so much of the Notification issued under Section 57 of Act I of 1852 and published at page 218 of the *Bombay Government Gazette* for 1858 as relates to the ports of Bávliári and Khún, the Governor in Council in pleased:

(*a*) to direct that the port within the limits hereinbelow described be hereafter called the port of Dholera;

(*b*) to declare that the said port shall be a port for the shipping and landing of goods;

(*c*) to declare that the said port comprises within its limits the western coast line of the Gulf of Cambay and all navigable channels leading into it between—

on the north, the north bank of the navigable channel of the Khún Creek; and

on the south, the south bank of the navigable channel of the Bávliári Creek;

(*d*) to direct that the new bandar at the Chil Khári be hereafter called the Whittle Bandar;

(*e*) to appoint the said Whittle Bandar to be a wharf for the landing and shipping of goods of all kinds which may lawfully be landed and shipped at the said port of Dholera;

(*f*) to declare that the said bandar comprises the western bank of the Chil Khári for a distance of two hundred yards on each side of the road leading from Dholera to the said bandar;

(*g*) to appoint the existing Khún Bandar to be a wharf for the landing and shipping of goods of all such kinds as aforesaid until the close of the current season only;

(*h*) to declare that the limits of the said Khún Bandar shall be the same as have heretofore been recognized as the limits thereof.

(G. N. No. 4162, dated 23rd May 1888.)

3. In exercise of the powers conferred by Section 11 (*a*) of the Sea Customs Act, 1878, the Governor in Council is pleased to declare the following places in the Presidency of Bombay to be ports for the shipment and landing of goods, namely :—

BOMBAY.

CHIEF PORT—Bombay.
Áchra.
Agáshi.
Alibág.
Alibág Táluka.
Alibág.
Kím.
Mándva
Revdanda.
Revas.
Thal.
Anjanvel.
Anjanvel Táluka.
Anjanvel.
Borya.
Áṅjarla.
Ankola.

Ankola Táluka.
- Ankola.
- Belikeri.
- Gangávali.
- Tadri.

Autora.
Bándora.
Bánkot.
Bassein.
Bassein Táluka.
- Agáshi.
- Bassein.
- Kolibandar.
- Naughar.

Bavliari.
Belápur.
Belikeri
Bhagva.
Bhándup.
Bhatkal.
Bhátta.
Bhiwndi.
Bingi.
Borya.
Broach.
Broach Táluka.
- Broach.
- Hánsot.

Bulsár.
Bulsár Táluka.
- Bulsár.
- Dungri.
- Gudarda.
- Hariya.
- Kolak.
- Kusumba.
- Pocha.
- Umarsári.
- Warli.

Chendia.
Chikhli.
Chiplun.
Chirner.
Dáhánu.
Dántivra.
Degám.
Dehej.
Devgad.
Dholera.
Dholera Táluka.
- Bávliári.
- Dholera.
- Khún.

Dumas.
Dungri.
Edvan.
Gangávali.
Gaviyar.
Gholvad.
Ghodbandar.
Ghodbandar Táluka.
- Bándra.
- Ghodbandar.
- Manori.
- Rái.
- Utan.
- Vesáva.

Gogha.
Gogha Táluka.
- Gogha.

Gudarda.
Hánsot.
Hariya.
Harnai.
Honávar.
Honávar Táluka.
- Bhatkal.
- Kumta.
- Honávar.
- Mánki.
- Murdeshvar.
- Shiráli.

Jaygad.
Jaitápur.
Jambusar Táluka.
- Degám.
- Dehej.
- Kávi.
- Tankári.

Jhaigauda.
Kálai.
Kalyán.
Kantyajal.
Karadi.
Karanja.
Kárwár.
Kárwár Táluka.
- Bingi.
- Chendia.
- Kárwár.
- Sadáshivgad.

Kasheli.
Kávi.
Kelsi.
Kelva.
Khairna.
Khed.
Khún.
Kím.
Kimpáni.
Kolak.
Kolibandar.
Koramthana.
Kudiána.
Kumta.
Kusumba.
Magdala.
Máhul.
Máhim.
Málvan.
Málvan Táluka.
- Achra.
- Devgad.
- Málvan.

Mándva.
Mánki.
Manori.
Maroli.
Mátunga Táluka.
Mafvád.
Mora.
Murdeshvar.
Murva.
Nágothna.
Naughar.
Navápur.
Nivti.
Panvel.
Panvel Táluka.
- Belápur.
- Chirner.
- Khairna.

Panvel.
Phakland.
Phakland.
Pocha.
Purangad.
Rájápur.
Rájivda.
Rájpuri Táluka.
Tálkhári.
Ránder.
Ratnágiri.
Ratnágiri Táluka.
Jaygad.
Purangad.
Rájivda.
Ratnágiri.
Varavda.
Rái.
Redi.
Revdanda.
Revas.
Sadáshivgad.
Sákse Táluka.
Antora.
Nágothna.
Sangameshvar
Sanján.
Sátpáti.
Savata.
Sheva.
Shiráli.
Surat.
Surat Táluka.
Bhava.
Bhátta.
Dumas.
Gavivar.
Kantyajal.
Karádi.
Kudyána.
Magdala.
Matvád.
Ránder.
Surat.
Tena.
Suvarndurg Táluka.
Ánjarla.
Bánkot.
Harnai.
Kelsi.
Tadri.
Tálkhádi.
Tankári.
Thána.
Tárápur.
Tárápur Táluka.
Dáhánu.
Dántivra.
Edvan.
Kelva.
Koramthana.
Máhim
Murva.
Navápur.
Sátpáti.
Savata.
Tárápur.
Usarni.
Vadrai.
Tena.
Thal.
Tonka Phansa.
Trombay.
Trombay Táluka.
Bhándup.
Bhiwndi.
Kalyán.
Kasheli.
Máhul.
Thána.
Trombay.
Umarsári.
Umbargaon.
Umbargaon Táluka.
Bordi.
Chickhla.
Gholvad.
Jhaigowada.
Kálai.
Maroli.
Sanján.
Tonka Phansa.
Umbargaon.
Uran Táluka.
Karanja.
Mora.
Sheva.
Usarni.
Utan.
Varavda.
Vesáva.
Vengurla.
Vengurla Táluka.
Nivti.
Redi.
Vengurla.
Viziádurg.
Viziádurg or Yeshwantgad.
Táluka
Jaitápur.
Viziádurg
Vádi Táluka.
Kirnapáni.
Vadrai.
Warli.
Yeshwantgad or Viziádurg.
Táluka.
Jaitápur.
Viziádurg.

SIND.

CHIEF PORT—Karáchi.
Keti Bandar.
Sirganda.
*Khund.
*Siran.
*Bram Haidri.
*Reri.
*Ghizri Bandar.

(G. N. No. 4437 C, dated 25th May 1892, No. 2098, dated 20th March 1893, and No. 9296 A, dated 23rd November 1895.)

* *Note.*—Declared under Section 12 to be ports for the carrying on of coasting trade with Customs Ports within the Province of Sind and for no other purpose. (G. N. No. 9296A, dated 23rd November 1895, and No. 6315C, dated 25th August 1897.)

4. In exercise of the powers conferred by Section 11 (*b*) of the Sea Customs Act, VIII of 1878, His Excellency the Governor in Council is pleased to declare the following to be the limits of the port of Karáchi, namely :

To the North—A line drawn from a point on the ridge dividing the Harbour backwater from the Arabian Sea, (9) nine miles N. W. from Manora Point along the high-water mark ordinary spring tides to boundary pillar No. 44 at the head of Soti Creek, and thence along a line demarcated at the angles by masonry pillars numbered 43 around Khudda village to 32 on the Harris Road, and from thence along the western edge of Harris Road to the north-east corner of the Native Jetty where it crosses the Bandar Road to the Queen's Road at the N. E. end of the Railway bridge and on to boundary pillar No. 2. From boundary pillar No. 2 round Scandal Point and Bath Island up to boundary pillar No. 24 on the western edge of the Clifton Road.

To the East—A line drawn from boundary pillar No. 24 on Clifton Road last above mentioned to boundary pillar No. 26 north of Clifton and from thence to the shore end of Clifton Pier and thence along the high-water line on the beach to a point 3¾ miles S. E. of Clifton.

To the South—A line drawn from that point last above mentioned on Clifton beach running in a S. W. by W. ¼ W. direction to a point four miles S. by E. ¼E. from Manora breakwater, and from thence along a line running in a N. W. ¾ W. direction to a point two miles out at sea S.W. ½ S. from the point first mentioned on the ridge dividing the Harbour backwater from the Arabian Sea.

To the West—A line drawn from the point last above mentioned running in a N.E. ½ N. direction, to the starting point on the ridge above mentioned nine miles from Manora Point.

(G. N. No. 6315, dated 25th August 1897.)

5. His Excellency the Right Honourable the Governor in Council is pleased, in continuation of Notification† No. 5725A * * *, dated 27th October 1879, to define the limits of the following ports or places and wharf :—

†Published in the *B. G. G.*, Part I, dated 6th November 1879, pages 866 and 867.

* * * * *

* * * * *

Khund.—Marked out by four posts, and bounded on the north by the Kalur and Mootney Channel; south by the village of Kund; east by the open sea; and west by Babula's Gote.

(G. N. No. 2355, dated 4th May 1880.)

6. His Excellency the Governor in Council is pleased in continuation of Notification No. 5725A * * *, dated 27th October 1879, to define the limits of the following places * * * :—

Bram Haidri.—Situated on the north shore of the Kurungi Creek. Bounded on the north by a low range of hills lining the shore east to west, south by the Kurungi Creek, east by a line drawn from the Lunwarro Dhoro to the Kurungi Creek, and west by a low range of hills running north to south.

Reri.—Situated on the north shore of the Kurungi Creek. Bounded on the north by a low range of hills lining the shore east to west, south by the Kurungi Creek, east by the Kurungi Creek, a low range of hills and mangrove bushes, and west by the Kurungi Creek, a low range of hills, mangrove bushes and the village of Wagodur.

(G. N. No. 3782, dated 21st July 1880.)

7. His Excellency the Governor in Council is pleased, in continuation of Notification No. 5725 A. * * *, dated 27th October 1879, to define the limits of the following port * * *:—

Siran.—Bounded on the east by the Sisha Channel, Mukan Mirwa; on the south by tappa Mirwa, táluka Ghorabári; on the west by a tract of waste land in the Sákro Táluka four miles from the sea; and on the north by Mukan Milka Goath Sumra Himati.

(G. N. No. 6634, dated 15th December 1880).

8. In exercise of the powers conferred by Section 11 (*c*) and (*d*) of the Sea Customs Act, VIII, of 1878, and in supersession of Notifications marginally noted, His Excellency the Governor in Council is pleased to declare and appoint the places specified in the first column of the table hereinbelow contained, to be wharves in the port of Karáchi for the landing only of such particular classes of goods as are in respect of such wharves specified in the second column of the said table, and for the shipping only of such particular classes of goods as are specified in the third column of the said table in respect of the said wharves, and to fix the limits of the said wharves as shown in the fourth column of the said table :—

No. of Notification.	Date of Notification.	Published at page of *Bombay Government Gazette.*		And of *Sind Official Gazette.*	
5765	28th October 1879 ...	854	30th October 1879 ...	371	8th November 1879.
2660	7th April 1886 ...	336	8th April 1886 ...	423	15th April 1886.
1150	22nd February 1887 ..	164	24th February 1887 ...	298	17th March 1887.
306	16th January 1888 ...	39	19th January 1888 ...	79	26th January 1888.
7583	14th November 1888..	958	15th November 1888..	519	22nd November 1888.
1780	5th March 1889 ..	187	7th March 1889 ..	265	14th March 1889.
3617	24th April 1889 ..	405	25th April 1889 .	460	2nd May 1889.
3571	15th May 1889 ...	450	16th May 1889 ..	542	23rd May 1889.
7982	1st October 1889 ..	839—840	3rd October 1889	367	10th October 1889.
3465	19th May 1890 .	479—480	22nd May 1890 ...	565	29th May 1890.
7659	9th November 1891 ..	913	12th November 1891...	578	19th November 1891.
3934	9th June 1891	468—469	11th June 1891 ...	629	18th June 1891.
4437*C*	25th May 1892	466	26th May 1892 ..	584	2nd June 1892.
4946	18th June 1892 ...	523	16th June 1892 ..	673	23rd June 1892.
5430	2nd July 1892	600	7th July 1892	29	14th July 1892.
4765	25th June 1895 ...	726	27th June 1895 .	6	4th July 1895.
9296—9296 *B*	23rd November 1895 ...	1208	29th November 1895...	640	5th December 1895.

Names of Wharves or Landing-places.	For the landing of	And for the shipping of	Limits.
1	2	3	4
(1) James Wharf ...	General merchandise except gunpowder and explosives.	General merchandise except gunpowder and explosives.	Bounded on the north by the Harbour and North-Western Railway embankment; on the south by the Erskine Wharf; on the east by the Export Yard and Napier Mole; on the west by the Harbour.
(2) Erskine Wharf ...	General merchandise except gunpowder and explosives.	General merchandise except gunpowder and explosives.	Bounded on the north by James Wharf; on the south by the Passenger Pier; on the east by Wharf yard and sheds; on the west by the Harbour.

Names of Wharves or Landing-places.	For the landing of	And for the shipping of	Limits.
1	2	3	4
(3) Passenger Pier ...	Passengers' luggage, small parcels and packages, horses and ships' stores.	Passengers' luggage, small parcels and packages, horses and ships' stores.	Bounded on the north by the Erskine Wharf; on the south by the Commissariat Pier; on the east by reclaimed ground now forming the Railway (P. T.) yard dividing it from the public road; and on the west by the Harbour.
(4) Commissariat Pier	Government stores except gunpowder and explosives.	Government stores except gunpowder and explosives.	Bounded on the north by the Passenger Pier; on the south by the Harbour and Merewether Pier; on the east by Port Trust yard; on the west by the Harbour.
(5) Merewether Pier ...	General merchandise except gunpowder and explosives, not belonging to Government, and conveyed in vessels the property of or hired by Government.	General merchandise except gunpowder and explosives, not belonging to Government, and conveyed in vessels the property of or hired by Government.	Bounded on the north by the Harbour and Commissariat Pier; on the south by Harbour jetties and Railway wharf; on the east by the North-Western Railway yard; on the west by the Harbour.
(6) Water jetties between Merewether Pier and Railway Pier.	Port Trust departmental stores.	Port Trust Departmental stores.	Bounded on the north by the Merewether Pier; on the south by the North-Western Railway Pier and Wharf; on the east by the Merewether Pier yard; and on the west by the Harbour.
(7) Railway Pier and Wharf.	General merchandise and Railway stores.	General merchandise and Railway stores.	Bounded on the north by water jetties and Merewether Pier; on the south by the Harbour and Petroleum Pier; on the east by the North-Western Railway godowns and yard; on the west by the Harbour.
(8) South end of ditto.	Gunpowder and explosives.	Gunpowder and explosives.	Do. do.
(9) Petroleum Pier ...	Petroleum	Petroleum	Bounded on the north by the Harbour and Railway Wharf; on the south by the Harbour and Keamari Groyne; on the east by the North-Western Railway Back-shunt and Petroleum godowns; and on the west by the Harbour.
(10) Napier Mole Boat Wharf.	General merchandise except gunpowder and explosives.	General merchandise except gunpowder and explosives.	Bounded on the north by the Harbour; on the south by the reclaimed ground; on the east by the Napier Mole Bridge; and on the west by the Harbour.
(11) West end of ditto.	Government ammunition.	Government ammunition.	Do. do.
(12) Native Jetty ...	General merchandise except gunpowder and explosives.	General merchandise except gunpowder and explosives.	Bounded on the north by the Harbour and Lyari Hard embankment; on the south by the Harbour; on the east by the public road from Karáchi to Keamari; and on the west by the Harbour.
(13) Lyari Hard ...	Timber, firewood, grass and fresh fish.	.....	Bounded on the north by the Harbour public road and Mulji Jetha's Cotton Press; on the south by the Harbour and Native Jetty; on the east by the public road, Customs House and Mulji Jetha's Cotton Press; and on the west by mangrove bushes.
(14) Khudda Bandar...	Firewood	.....	Bounded on the north and south by a mangrove swamp; on the east by the village of Khudda; and on the west by Fish Boat channel.
(15) Stone Bandar ...	.....	Stone	Bounded on the north by Moach plain; on the south skirted by high-water mark and Soti Creek; on the east by a swamp of mangrove bushes and Khudda; and on the west by an open space and Moach salt-works.

Names of Wharves or Landing-places.	For the landing of	And for the shipping of	Limits.
1	2	3	4
(16) Shamspir ...	Salt and salted fish ...	Salt and salted fish ...	Bounded on the north by the Harbour channel and the Moach plain and salt-works; on the south by the Harbour and channel leading to the salt-works; on the east by the Harbour; and on the west by the Harbour and channel leading to the Moach salt-works.
(17) Baba Island ...	Coal and timber ...	Coal and timber ...	Bounded on the north by the mouth of Baba channel; on the south by the mouth of the Yariri Creek; on the east by the Harbour; and on the west by the mangrove swamp of the west backwater.
(18) Manora Beach ...	Coal	Coal	Bounded on the north by the mouth of the Yariri Creek; on the south by the Harbour Works premises; on the east by the Harbour; and on the west by the mangrove swamp of the west backwater.
(19) Explosives Pier and Magazines.	Baggage of passengers from quarantine, and explosives.	Baggage of passengers from quarantine, and explosives.	Bounded on the north and south by the Harbour and sand ridge; on the east by the Harbour; and on the west by a sand ridge and west backwater.
(20) Tipping Pier ...	Port Trust materials and stores except gunpowder and explosives.	Port Trust materials and stores except gunpowder and explosives.	Bounded on the north, south and east by the Harbour; on the west by Harbour Works, Khalási Line.
(21) Harbour Works Pier.	Port Trust materials and stores except gunpowder and explosives.	Port Trust materials and stores except gunpowder and explosives.	Bounded on the north and east by the Harbour; on the south by the Harbour Works Workshop and Dockyard; and on the west by the Harbour Works Yard.
(22) Telegraph Pier ...	Government stores of the Telegraph Department, except gunpowder and explosives.	Government stores of the Telegraph Department, except gunpowder and explosives.	Bounded on the north and east by the Harbour; and on the south and west by the Indo-European Telegraph premises.
(23) Telegraph Coal Pier.	Coal of the Government Telegraph Department.	Coal of the Government Telegraph Department.	Bounded on the north and east by the Harbour; on the south and west by the Indo-European Telegraph premises.
(24) Passenger Pier (Manora).	Port Department coal and passengers' baggage.	Port Department coal and passengers' baggage.	Bounded on the north by the Harbour; on the south by the Port Trust Department store-yard; on the east by the Harbour; and the west by the Port Department store yard.
(25) Crane Wharf ..	Port Trust departmental stores and passengers' baggage, except gunpowder and explosives.	Port Trust departmental stores and passengers' baggage, except gunpowder and explosives.	Bounded on the north by the Port Department Passenger Pier; on the south by the Pilot Pier; on the east by the Harbour; and the west by the Port Department store-yard.
(26) Pilot Pier ...	Passengers' luggage and stores necessary for the residents of Manora.	Passengers' luggage and stores necessary for the residents of Manora.	Bounded on the north and east by the Harbour; on the south by the Harbour and Port Department boat yard; and on the west by the mooring yard of the Port Department.
(27) Water Pier at Manora.	Explosives and water for the use of the Port Department and Harbour Defences.	Explosives and water for the use of Port Department and Harbour Defences.	Bounded on the north and east by the Harbour; on the south by the tram lines and water tanks; and on the west by the Harbour and Port Department boat yard.
(28) Military Pier ...	Military stores ...	Military stores ...	Bounded on the north and east by the Harbour; on the south by the Humby Pier; and on the west by Tramway and Port Department ground.
(29) Humby Pier ...	Passengers' luggage and stores for residents at Manora.	Passengers' luggage and stores for residents at Manora.	Bounded on the north by the Harbour and Military Pier; on the east by the Harbour; on the south by the Harbour and quarters of the Submarine Mining establishment; and on the west by Tramway and military land.
(30) Sub-Mining Pier	Military stores. ..	Military Stores ...	Bounded on the north, south and east by the Harbour; and on the west by the Manora face, Tramway and Torpedo buildings.

(G. N. No. 6315-A, dated 25th August 1897).

Under the provisions of Section* 10 of the Consolidated Customs Act, VI of 1863, His Excellency the Governor in Council is pleased to declare the Kárwár Pier and Landing Wharf to be the only authorized public place for the landing and shipment of goods at that port. (G. N. dated 31st January 1866; *vide* G. R. No. 391 of the same date.)

*Cf. Section 11 of Act VII of 1878.

9. In exercise of the power vested in him by Section 11 of the Sea Customs Act, VIII of 1878, His Excellency the Governor in Council is pleased to declare the Prince's Dock to be an authorized place for the landing and shipment of all classes of goods from the 1st January 1880.

His Excellency in Council is further pleased to declare the Prince's Dock to be a Branch Custom House for the entry and clearance of native craft from and to Customs ports only.

On and after the same date, the Masjid Bandar will be an authorized place for the landing and shipment of free goods by native craft from and to Customs ports only, and the Carnac and Nicol Basins for goods by square-rigged vessels from and to Customs or foreign ports and by native craft from or to foreign ports only. (G. Ns. Nos. 6929, dated 26th December 1879, and 95, dated 7th January 1880.)

10. In exercise of the power conferred by Section 11, clause (*c*), of the Sea Customs Act, No. VIII of 1878, and in supersession of so much of Government notification,† dated 11th January 1853, as relates to Chendni, a port subordinate to the port of Thána in the Thána Zilla, His Excellency the Governor in Council is pleased to appoint the newly built wharf at the said subordinate port of Chendni to be a wharf for the landing of salt only. No goods of any other description shall be landed or shipped at the wharf aforesaid. (G. N. No. 7920, dated 19th November 1887.)

†Published in the supplement to the *B. G. G.*, dated 20th January 1853.

11. In exercise of the power conferred by Section 11 (*c*) of the Sea Customs Act, 1878, the Governor in Council is pleased to appoint the following places to be wharves for the landing of salt, *viz.* :—

Name of place.	Name of port within the limits of which situated.
Khed	Anjanvel.
Chiplún	
Govalkot	
Sangameshvar ...	Jaygad.
Rájápur	Yashvantgad.
Goval	
Khárepátan ...	Viziadurg.
Vághotan ...	

(G. N. No. 6540, dated 16th September 1890.)

12. Under the provisions of Section 11, clause (*c*), of the Sea Customs Act, VIII of 1878, it is hereby notified that instead of the Frere Land and Pier Company's Bandar the Esmail Habib Bandar in the port of Bombay is appointed to be a wharf for the

landing and shipment of dangerous petroleum. (G. N. No. 5942, dated 17th August 1893.)

13. Under the provisions of Section 11, clause (*c*), of the Sea Customs Act, VIII of 1878, it is hereby notified that the Tank Bandar Reclamation in the port of Bombay is appointed to be a wharf for the landing and shipment of the following articles, and declared to be a landing place with effect from the date hereof :—

Timber and rafters of all kinds, bamboos and bamboo blinds, coal and coke, firewood, fresh vegetables and fresh fruit and green grass.

(G. N. No. 7597, dated 18th October 1893.)

14. In supersession of Government Notifications Nos. 3047,* dated 18th April 1883, and 3800,† dated 14th May 1884, and under Section 11, clause (*d*), of the Sea Customs Act, His Excellency the Governor in Council is pleased to declare the following to be limits of the Warli Bandar :—

*Published at page 297 of the *B. G. G.*, Part I, dated 19th April 1883.
†Published at page 362 of the *B. G. G.*, Part I, dated 15th May 1884.

The foreshore at Warli from a point marked by a post about 20 feet east of the house numbered by the Collector of Bombay No. 18, southwards to a point marked by a post about 340 feet from the Warli Road in a north-westerly direction therefrom.

(G. N. No. 3072 A, dated 5th May 1891.)

15. Under the provisions of Section 11, clauses (*d*) and (*e*), of the Sea Customs Act, it is hereby notified, in modification of Government Notifications Nos. 2753 and 7408 of 17th May and 7th December 1881, respectively, that the whole of the foreshore including the bandars, Moody Bandar New Wharf, Bori Bandar and Moody Bay, shall be termed the Moody Bay Reclamation and divided into—

North Wharf,—to include the foreshore lying between the south side of Moody Bandar and the north of Bori Bandar.

Bori Bandar,—to include the foreshore at present known by that name, lying between the southern limit of the north wharf and northern limit of the south wharf.

South Wharf,—to include the foreshore between the southern limit of Bori Bandar and the north boundary wall of the Mint.

(G. N. No. 8326, dated 22nd October 1884.)

16. The building known as the Town Custom House in Marine Street is hereby declared a Custom House for the purposes of the Sea Customs Act, VIII of 1878.

Its limits are : west, Marine Street ; north, the Export Gate Road ; east, the Export Gate Road and shed belonging to the Port Trust, the Centre Gate Road open space belonging to the Port Trust, the Import Gate Road ; south, the Import Gate Road.

(G. N. No. 4437-B.‡, dated 25th May 1892).

‡ Other portions of this Notification have been superseded by Government Notifications Nos. 6969, dated 10th September 1895, and 443 dated 15th January 1896.

In exercise of the powers conferred by clause (*f*) of Section 11 of the Sea Customs Act, 1878, the Governor in Council is pleased to declare that on and after the 22nd day of January 1896, the area hereinbelow specified, including all buildings comprised therein, shall for the purposes of the said Act be deemed to be a Customs house and to declare the limits thereof as follows, *viz.* :—

Area.	Limits.
The Import Yard adjoining the Bunder Road, Karáchi, and vested in the Trustees of the Port of Karáchi.	On the North—Bunder Road. On the South—New Railway Station for outward goods. On the East—The Cullian Road. On the West—The New Railway Station for outward goods.

(G. N. No. 279, dated 10th January 1896.)

17. In exercise of the powers conferred by Section 205 of the Sea Customs Act, VIII of 1878, the Governor in Council is pleased to cancel Notification No. 5725*B*, dated 27th October 1879, published at pages 866 and 867 of the *Bombay Government Gazette* of the 6th November 1879, Part I, and to modify the Notification No. 4437*C*, dated the 25th May 1892, published at page 466 of the *Bombay Government Gazette* dated 26th May 1892, Part I, so far as it relates to the ports of Khund, Siran, Bram, Haidri and Reri; and to declare under Section 12 of the said Act the places hereinbelow specified to be ports for the carrying on of coasting trade with Customs ports within the Province of Sind, and for no other purpose—

Khund, Siran, Bram, Haidri and Reri.

(G. N. No. 6315C, dated 25th August 1897.)

18. In exercise of the powers conferred under Section 12 of the Sea Customs Act, 1878, His Excellency the Governor in Council is pleased to declare Ghizri Bandar to be a port for the carrying on of coasting trade with Customs ports within the Province of Sind. (G. N. No. 9296A, dated 23rd November 1895.)

19. Under the provisions of Section 12* of Act VI of 1863, and in the exercise of the power and authority therein reserved, the Governor General in Council is pleased to declare the ports of the Native States of Cochin and Travancore to be British Indian ports for the purposes of Section 18, Section 141 and Sections 149 to 160 of the same Act† in so far as the said sections or any of them are capable of being applied with respect to such ports. This declaration is to have effect from the 1st June 1865. (G. I. Notn. No. 1131, dated 30th June 1865; *vide* G. N. dated 11th July 1865, at page 73 of the *B. G. G.* of 13th idem.)

*Cf. Section 18 of Act VIII of 1878.

† *Note.*—The corresponding sections of Act VIII of 1878 are Nos. 20, 42, 43, 72, 157 (*c*), 165, 161, 164, 159, 163 and clauses 62 to 71 of No. 167.

*Cf. Section 13 of Act VIII of 1878.

20. Under the provisions of Section 12* of Act VI of 1863, and in the exercise of the power and authority therein reserved, the Governor General in Council is pleased to declare the ports of H. H. the Gáckwár, the Thákor of Bhávnagar and the Naváb of Cambay to be British Indian ports for the purposes of Section 18, Section 141, and Sections 149 to 160 of the same Act, in so far as the said sections or any of them are capable of being applied with respect to such ports. (G. I. Notn. No. 1180, dated 26th June 1866, republished at p. 119 of the *B. G. G.* of 12th July 1866.)

Note.—*Vide* note under the preceding paragraph.

21. In exercise of the power conferred by Section 13 of the Sea Customs Act, VIII of 1878, and in supersession of so much of Notification No. 1180, dated the 26th June 1866, as relates to the port of Cambay, the Governor General in Council is pleased to direct that all goods imported from or exported to the said port into or from any Customs port in British India shall be treated as regards the levy of Customs duties and the payment of drawbacks under the said Act as goods imported from or exported to a Customs port, as the case may be. (G. I., F. & C., Notn. No. 2559, dated 1st August 1884; *vide* G. R. No. 6706, dated 20th idem.)

22. In exercise of the power conferred by Section 13 of the Sea Customs Act, VIII of 1878, the Governor General in Council is pleased to direct that all goods imported from or exported to ports in the territory of the Naváb of Habsán into or from any Customs port in British India shall be treated, as regards the levy of Customs duties and the payment of drawback under the said Act, as goods imported from or exported to a Customs port, as the case may be. (G. I., F. & C., Notn. No. 35-S., dated 23rd January 1885; *vide* G. N. No. 805, dated 28th idem, at p. 126 of the *B. G. G.* of 29th idem.)

Note.—The provisions of this notification do not apply to the Naváb of Janjira's port of Jáfrábád in Káthiáwár. (G. R., P. D., No. 7261, dated 11th November 1887.)

23. His Excellency in Council sanctions the abolition of the Customs duties levied under Amaldastur at the ports of Gandevi and Navsári, which should be placed on the footing of ordinary British ports. (G. R. No. 4302, dated 17th November 1868.)

24. Under Section 14 of the Sea Customs Act, 1878, His Excellency the Governor in Council is pleased to declare the port of Karáchi to be a warehousing port for the purposes of that Act. (G. N. No. 5297, dated 8th August 1882.)

25. In exercise of the power conferred by Section 14 of the Sea Customs Act, VIII of 1878, the Governor of Bombay in Council is pleased to declare the port of Bombay to be a warehousing port for the purposes of the said Act. (G. N. No. 4437 J., dated 25th May 1892.)

IV.—PROHIBITIONS AND RESTRICTIONS OF IMPORTATION AND EXPORTATION.

1. In exercise of the powers vested in him by Section 23*, Act VI of 1863 (The Consolidated Customs Act), the Governor General in Council is pleased to prohibit the importation of unfermented toddy into the city of Bombay by sea, with effect from this date. (G. I. Notn. No. 19, dated 1st February 1878; *vide* G. N. No. 613, dated 6th idem.)

*Cf. Section 19 of Act VIII of 1878.

2. In exercise of the power conferred by Section 19 of the Sea Customs Act, 1878, the Governor General in Council prohibits the bringing or taking by sea or by land into or out of British India of arms, ammunition or military stores as defined in the Indian Arms Act, 1878, except in accordance with the provisions of that Act and the rules and orders issued thereunder. (G. I., F. & C., Notn. No. 2251, dated 16th August 1879; *vide* G. N. No. 4366, dated 20th idem.)

3. In exercise of the powers conferred by Section 19 of the Sea Customs Act, 1878, the Governor General in Council is pleased to prohibit the importation into ports in British India of cotton goods impressed with designs in imitation of currency notes, promissory notes or stock notes of the Government of India. (G. I., F. & C., Notn. No. 4878, dated 10th November 1882; *vide* G. R. No. 8553, dated 6th December 1882.)

4. In exercise of the powers conferred by Section 19 of the Sea Customs Act, VIII of 1878, the Governor General in Council is pleased to prohibit the bringing into British India by sea or by land of pieces of metal resembling in shape and in size, and stamped either on the obverse or on the reverse in imitation of rupees, half rupees, quarter rupees and one-eighth rupees. (G. I., F. & C., Notn. No. 88-S., dated 22nd March 1887; *vide* G. R. No. 2178, dated 6th April 1887.)

5. In exercise of the power conferred by Section 19 of the Sea Customs Act, VIII of 1878, the Governor General in Council is pleased to prohibit the bringing into British India by sea or by land of pieces of copper or mixed metal which not being coin as defined in the Indian Penal Code are intended to be used as money:

Provided that the bringing of such pieces into British India by a traveller in quantity not exceeding one hundred pieces and in good faith for his own use, shall not be deemed to be prohibited by this notification.

2. In exercise of the power conferred by Section 6 of the Metal Tokens Act, I of 1889, the Governor General in Council is further pleased to direct—

(*a*) that any person bringing pieces of copper into British India in contravention of the foregoing prohibition under Section 19 of the Sea Customs Act, 1878, shall be liable to the

punishment to which he would be liable if he were convicted under the Metal Tokens Act, I of 1889, of making in British India, in contravention of Section 3 of that Act, any such piece as is mentioned in that section, and

(*b*) that the provisions of sub-section (3) of Section 4 and sub-section (1) of Section 5 of the Metal Tokens Act I of 1889, in relation to the offence of making in British India, in contravention of Section 3 of that Act, any such piece as is mentioned in that section shall apply, so far as they can be made applicable, to the offence of contravening the foregoing prohibition under Section 19 of the Sea Customs Act, 1878.

(G. I., F. & C., Notn. No. 625, dated 1st February 1889; *vide* G. N. No. 960, dated 6th idem.)

6. Under Section 19 of the Sea Customs Act, 1878, the Governor General in Council hereby prohibits the bringing or taking by sea or by land into British India of any copies of past or future issues of the newspaper styled the *Praja Bandhu* and published at the Vyas Press, Chandernagore. (G. I., F. & C., Notn. No. 5419, dated 26th October 1889; *vide* G. Notn. No. 8283, dated 30th idem.)

7. In exercise of the power conferred by Section 19 of the Sea Customs Act, VIII of 1878, the Governor General in Council is pleased to prohibit the bringing of salt—

(*a*) by sea into any part of the districts of Ahmedabad, Kaira, Broach and Surat;

(*b*) by sea into the ports of Kalyán and Bhiwndi in the Thána District;

(*c*) by sea or by land into Aden.*

(G. I., F. & C., Notn. No. 4917, dated 14th October 1890; *vide* G. R. No. 7839, dated 4th November 1890).

**Note.*—With reference to Bombay Government Notification No. 4817, dated 27th June 1883, which originally prohibited the import of salt into Aden, it was ruled in G. I., F. & C., No. 625 dated 9th May 1885, that the prohibition should not be enforced in the case of table-salt so long as the imports continued to be small; *vide* G. R. No. 4240, dated 27th May 1885.

8. In exercise of the powers conferred by Section 19 of the Sea Customs Act VIII of 1878, the Governor General in Council is pleased to prohibit, with effect from the 15th January 1892, the bringing or taking by sea or by land into any part of the Presidency of Bombay of country liquor produced or manufactured in any part of the Indian Possessions of His Majesty the King of Portugal and the Algarves. (G. I., F. & C., Notn. No. 171, dated 12th January 1892, republished under G. N. No. 263, dated 13th idem; *vide* G. R. No. 283, dated 14th idem.)

9. In exercise of the powers conferred by Section 19 of the Sea Customs Act, VIII of 1878, the Governor General in Council is pleased to prohibit the

bringing of petroleum into the Bombay Presidency, whether by sea or land, unless such petroleum

(1) has been certified to be not dangerous by a testing officer appointed by a Local Government under Section 9 of the Petroleum Act (XII of 1886), and

(2) has paid the import duty specified in Schedule II of the Indian Tariff Act (XI of 1882) as amended by Act II of 1888.

(G. I., F. & C., Notn. No. 289-S., dated 17th December 1892; *vide* G. N. No. 10137, dated 28th idem.)

Note.—The local officials should not bring this notification to bear upon imports from places other than the Portuguese Settlements, Káthiáwár or Cutch. (G. R. No. 166, dated 6th January 1893.)

10. In exercise of the power conferred by Section 19 of the Sea Customs Act (VIII of 1878), the Governor General in Council is pleased to prohibit the bringing into British India, by sea or by land, of copper or bronze coin issued by the State of Baroda:

Provided that the bringing of such coin into British India by a traveller, in any quantity not exceeding one rupee's worth at any one time, in good faith for his own use, shall not be deemed to be prohibited by this notification. (G. I., F. & C., Notn No. 1698 A., dated 19th April 1893; *vide* G. N. No. 2951, dated 26th idem.)

11. Consignments of copper blanks imported for Native States should be detained by the Customs authorities and reported for the orders of the Government of India. (G. I., F. & C., No. 5209, dated 10th October 1889; *vide* G. R. No. 8087, dated 24th idem.)

12. Section 19 of the Sea Customs Act only authorizes the prohibition of the import of specified goods into any part of British India from outside British India. (G. I., F. & C., No. 3053, dated 18th July 1891.)

13. The Commissioner of Customs and the Commissioner in Sind should take the necessary action for stopping the importation of the American publication entitled 'Webster's Encyclopædic Dictionary of the English Language' by Noah Webster, which contains in its Appendix reprints of a portion of the English copyright work 'Encyclopædic Dictionary' published by Messrs. Cassels. (G. R. No. 217, dated 12th January 1892.)

V.—LEVY OF CUSTOMS DUTIES.

1. The Governor General in Council desires to call attention to certain provisions in the Sea Customs Act, 1878, which were the subject of much discussion when the Act was under consideration.

Section 32 deals with the case of goods undervalued for duty. It takes the place of Section 27 of Act VI of 1863. A new power is given to th Customs Collector when goods taken over by th

Government have been brought to sale by public auction and when the highest offer made at such sale is, in his opinion, inadequate. Under such circumstances the Customs Collector is empowered either to adjourn the sale or to buy in the goods and dispose of them for the benefit of the Government.

Some apprehension has been expressed that this power may be abused. It has been pointed out that when a firm imports goods out of season, and has to hold them over for some months before it can dispose of them, it must take into consideration interest, storage, cost of establishment, fire insurance and other charges to which it will be put before the goods are disposed of. If the Customs Collector is not satisfied with the valuation of such goods and takes them over for the use of Government, it is feared that the goods may be kept until the season when the prices have risen, the Customs Collector not being deterred by the consideration of the charges of the kind above mentioned and using his own judgment as to what is an 'unnecessary delay.'

It is needless to say that such a use of the power given by Section 32 to the Customs Collector, involving, as it would, a commercial speculation, would not be approved by the Government.

Then, again, the power of adjournment of the sale, or of buying in the goods for subsequent disposal for the benefit of Government, is one which should only be exercised on clear necessity being shown for such a course. In the Presidency town, it will probably be less necessary than in smaller centres of commerce, for the large number of dealers would be generally a sufficient safeguard against inadequate offers.

It is desirable that periodical returns should be made by the Customs Collector, showing the instances in which he has delayed the original sale by auction beyond one fortnight and those in which he has either adjourned the sale or bought in the goods, and in the latter case how and when he has disposed of them, with explanations of his reasons for so acting. (G. I., R., A. & C., No. 50, dated 21st March 1878; *vide* G. R. No. 1776, dated 6th April 1878.)

2. Half-yearly returns of the nature referred to above should be furnished by the Customs authorities. (G. R. No. 3171, dated 24th June 1878.)

3. The definition of the words "wholesale lots" occurring in Section 32 of the Sea Customs Act, VIII of 1878, must mainly be governed by the custom of the trade, and should, therefore, to a great extent, be left to the discretion of local Customs authorities. On the whole the Government of India is disposed to think that the following course might reasonably be taken as a guide by Customs officers in dealing with such cases, *viz.*, that the words "wholesale lots" should be taken to signify, as far as may be, such lots as wholesale dealer

would be willing, in the ordinary course of business, to sell at wholesale rates; that lots such as a retail price would be demanded for by the trade, as when goods taken over consist of, or include, single articles, should be sold singly; that the valuation of imported goods being based on the wholesale cash price, the sale of goods taken over should be effected on the basis of wholesale cash terms, and the time within which the sale must take place should be specified.

It has been ruled in a case appealed to the Government of India against the decision of the local authorities in Calcutta, in connection with the sale of a consignment of corals taken over for undervaluation, that goods entered in two or more bills of entry and parcels of goods separately valued in one bill of entry should not be sold in one lot, but separately. This ruling should be carefully observed in all ports when goods are sold which have been taken over as undervalued. (G. I., F. & C., No. 2860, dated 22nd September 1879; *vide* G. R. No. 5409, dated 8th October 1879.)

4. When an overcharge of duty has been made, a written intimation should be sent to the parties concerned as soon as may be after the error has been discovered. (G. I., R., A. & C., No. 138, dated 4th December 1878; *vide* G. R. No. 6392, dated 11th idem.)

5. The Sea Customs Act, 1878, being an Act imposing burdens must receive a strict construction in a sense favourable to the subject. Thus goods must not be removed before payment of duties (Section 88). The bill of entry must not be amended after the goods are removed (Section 36). But a refund may be claimed within three months from payment of duties (Section 40.) Therefore repayment can be made without any legal necessity to amend the bill of entry. Similarly other sections must not be strained by argument against the subject; on the contrary their wording must be construed strictly, but beneficially to the subject, so as to consist with Section 40, and not so as, if possible, to negative the benefit conveyed by the terms of the latter section. Section 40 also must receive a strict, but liberal, construction beneficial to the subject, and must not be restricted by mere inferences. It is not open to the Customs authorities to say that the section refers to inadvertence, error or misconstruction on the part of Customs officers only, or that it must be discovered before the goods leave the Custom House; those restrictive conditions are not to be found in the section.* (Solicitor to

* In this connection reference may be made to the following paragraphs of the Legal Remembrancer's memorandum No. 735, dated 12th September 1878 (*vide* G. R., F. D., No. 3384, dated 20th idem), the opinion contained in which was concurred in by the Solicitor to Government:—

"4. In the second place, however, Section 36 of the Sea Customs Act, 1878, is quoted in support of the refusal to grant repayment of the duty paid through error. That section prohibits any amendment of a bill of entry 'relating to goods

Govt., No. 658, dated 29th January 1879; *vide* G. R. No. 618, dated 5th February 1879.)

6. It has been brought to the notice of the Government of India, that articles liable to Sea-Customs duty are frequently imported into India through the Letter Post and thus escape the duty to which they are liable. Such importations are in direct contravention of the Indian Post Office Act, 1866, Section 60 of which Act declares that any covers supposed to contain articles subject to Customs duty may be opened by the Post Office authorities after due notice to attend has been given to the addressee.

His Excellency the Governor General in Council desires to remind the public, that the importation through the Letter Post of goods liable to duty is illegal, and to notify for general information that the provisions of Section 60 of Act XIV of 1866 will be strictly enforced. (G. I., F. D., No. 1170, dated 7th March 1879; *vide* G. N. No. 1352, dated 12th idem.)

7. Particular care is essential in the examination of goods imported by Overland Parcel Post, and the Customs authorities should give special attention to this matter. (G. I., R. & A., No. 95, dated 3rd July 1879; *vide* G. R. No. 3686, dated 14th idem.)

* Now Act VIII of 1894.

8. The Indian Tariff* Act (XI of 1882) extends to the whole of British India except Aden. The repeal by it of Section 8 and the second Schedule of the Indian Arms Act (XI of 1878) is, therefore, applicable to every port of British India except Aden. In Aden that section and schedule of the Arms Act are still in force.

Aden is, generally speaking, a free port and in order to secure it this privilege the Sea Customs Act (VIII of 1878) classes it for the purposes of that Act as a foreign port. Therefore under Section

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assessed for duty on the declared value, quantity or description thereof' after such goods have been removed from the Custom House, and this is interpreted by the Customs authorities to mean that no repayment of duty shall be made after the goods have passed out of the Custom House, because such repayment 'would involve an amendment of the bill of entry.' If this had been the intention of the Legislature I think it would have been clearly so stated in Section 40, and not have been left to inference. There is, moreover, nothing in the Act that requires a bill of entry to be amended when repayment of duty is made. The bill of entry is, I presume, finally filed and recorded as soon as the goods are removed from the Custom House. If repayment of the duty, or of any part of the duty paid in accordance with it, is afterwards at any time paid back again it may be the custom of the Department to note this fact on the bill, but this can hardly be called an amendment of the bill.

"5. Sections 36 and 40 must be so construed as not to be inconsistent the one with the other, and it seems to me that the intention is that if an error in a bill of entry or shipping bill is discovered after the goods have left the Custom House, the owner shall not be allowed to get the bill amended, but must bring his claim under Section 40, and satisfy the authorities by such other trustworthy evidence as he can bring forward that a mistake has been made in consequence of which he has paid more than he ought to have paid."

20 (*a*) of that Act, goods imported from Aden into any Customs port are liable to the import duties prescribed in Schedule II of the Indian Tariff Act (XI of 1832), because they do not come from a port in British India on importation into which they have already been charged those duties. (L. R. No. 430, dated 21st March 1884; *vide* G. R. No. 3366, dated 25th April 1884.)

9. Whenever there is any doubt as to the correct interpretation of the Tariff, reference should be made to the Government of India, and not from one Custom House to another (G. I., R., A. & C., Nos. 443, dated 24th October 1877, and C. 561, dated 26th November 1878; *vide* G. Rs. Nos. 6745, dated 12th November 1877, and 6274, dated 4th December 1878.)

10. All articles paid for from Local Funds, when liable to duty under the Tariff, should pay duty. (G. I., R., A. & C., No. 380 C., dated 29th August 1878; *vide* G. R. No. 4725, dated 14th September 1878.)

11. Canned fruits and vegetables are dutiable under No. 47,* 'Provisions and Oilman's Stores' of Schedule A of the Indian Tariff Act, XVI of 1875. Such heading is more appropriate for such articles than that of "Fruits and vegetables" which is only intended to include such articles as dates, cocoanuts, pistachio nuts, walnuts, &c., imported in bulk, and largely consumed as food by various classes of the native population. (G. I., R., A. & C., No. 71, dated 17th July 1878; *vide* G. R. No. 3725, dated 24th idem.)

*Cf. 6 of Schedule IV of the Indian Tariff Act, VIII of 1894.

12. Toilet or violet powder and tooth powder and other such articles should be classed as toilet requisites, both for assessment of duty and for statistical purposes.

As a general rule, under the head of Perfumery can be classed only such articles the primary use and object of which is to create a pleasant odour. (G. I., R., A. & C., No. 74, dated 1st February 1879; *vide* G. R. No. 718, dated 11th idem.)

13. For purposes of Customs duty, Eno's Fruit Salt and Easton's Syrup should be classed as "Drugs and Medicines" and "Eye-protectors" as "Optical Instruments." (G. I., R., A. & C., No. 73, dated 5th May 1879; *vide* G. R. No. 2582, dated 15th idem.)

14. An article may not be mentioned under a Tariff heading, and may yet belong to a class of goods which is subject to duty under the Tariff. For example, certain articles made of caoutchouc fall appropriately under the heads of "Apparel," "Stationery," "Toys and Requisites for Games," and "Piece-goods not otherwise described," and being dutiable under those heads have been properly so taxed. The rule to observe in regard to manufactures of caoutchouc is to consider the articles to be free or dutiable accordingly as the head under which they may reasonably be classified is exempted

from or is subject to duty. (G. I., F. & C., No. 1710, dated 19th July 1879; *vide* G. R. No. 3927, dated 29th July 1879.)

15. Powder-flasks fall under the definition given in clause 8, Schedule* II of the Arms Act, X of 1878, being tools for loading fire-arms, and shot-pouches and capping-machines for muzzle-loaders fall under the same category. This decision, however, does not apply to bullet moulds, since bullet moulds are not articles employed in the process of loading, but machines for manufacturing ammunition. (G. I., H., R. & A., No. 1614, dated 4th September 1879; *vide* G. Rs. Nos. 4927, dated 15th idem, and 5619, dated 18th August 1888.)

* *Vide* Schedule II of the Indian Tariff Act, 1894.

16. Cod-liver oil should be classed and charged with duty under the head "Drugs and Medicines," whether imported in casks or bottles. (G. I., F. & C., No. 2747, dated 13th September 1879; *vide* G. R. No. 5110, dated 24th idem.)

Tamarind and dried lemons are clearly not fresh fruit and free from duty. Bearing in mind the purposes for which these articles are imported, and the uses to which they are turned, they should be treated as coming under the head "Groceries not otherwise described" and held liable to the payment of duty. (G. R., F. D., No. 4484, dated 17th December 1879.)

17. Townsend's Sarsaparilla should for Customs purposes be treated as a medicine, but should be subjected to occasional analysis in order to ensure that the proportion of 20 per cent. of alcohol is not exceeded. (G. R. No. 6988, dated 31st December 1879.)

18. Weighing machines, including those in the shape of weigh-bridges, should be treated as hardware for Customs purposes and should be entered under the head of "Hardware and Cutlery" in the trade returns. (G. I., F. & C., No. 54, dated 10th January 1880; *vide* G. R. No. 327, dated 21st idem.)

19. Tamarinds and dried lemons should for the purposes of the Customs Tariff be classed for assessment for duty under † item 47, Provisions and Oilman's Stores—sub-head, Groceries not otherwise described.

†Cf. Item 6, Schedule IV, Act VIII of 1894.

For statistical purposes both tamarinds and dried lemons should be classed under Provisions —sub-head, Fruits and Vegetables, dried, salted or preserved. (G. I., F. & C., No. 35 C, dated 28th January 1880; *vide* G. R. No. 670, dated 7th February 1880.)

20. Bedmushk, which is used principally as a drug, should be classed for assessment to duty and for statistical record under the head of "Drugs and Medicines."

Bazarbattu nuts, which are the inedible fruit of the Corypha umbraculifera from which beads are made, should be classed under "All other articles"

in the Trade Returns instead of under "Fruits and Vegetables." (G. I., F. & C., Nos. 42-C., dated 31st January 1880, and 89-C., dated 16th March 1880; *vide* G. Rs. Nos. 707, dated 10th February 1880, and 1601, dated 29th March 1880.)

21. The provisions of item 1 ("Firearms other than pistols, for each duty Rs. 50") and Proviso I, Schedule II to the * Tariff Act, 1882, mean that a gun imported for *sale* pays Rs. 50, whatever be its value, but that a gun imported for *private use* pays only 10 per cent. of its value, if it be worth less than Rs. 500, but never more than Rs. 50. (G. R. No. 5125, dated 9th July 1883.)

* Now Act VIII of 1894.

22. In dealing with consignments of different descriptions of blasting powder, the practice which obtains at the Calcutta Customs House of classing blasting powder, whether coarse or fine, as common powder for purposes of tariff valuation, commends itself to the Government of India. It is always within the discretion of the Collector of Customs to decide that a consignment of what is declared to be blasting powder is manifestly sporting powder, and to treat it accordingly. (G. I., F. & C., No. 196-S., dated 28th December 1883; *vide* G. R. No. 266, dated 11th January 1884.)

23. Ornamental arms possessing only antiquarian value are not to be treated as arms for Customs purposes and should not be subject to the restrictions imposed upon arms, and should be registered as curiosities in the trade returns. Care should, however, be taken that weapons which might prove of use for purposes of offence or defence are not passed as curiosities. (G. I., F. & C., No. 40-S., dated 3rd March 1884; *vide* G. Rs. Nos. 2509, dated 21st idem, and 3028, dated 10th April 1884.)

24. The Government of India have held that hunting-knives fall within the scope of the Arms Act. They are accordingly liable to duty under the Indian Tariff Act under the head "All other sorts" of Arms, Ammunition and Military Stores. (G. R. No. 6894, dated 26th August 1885.)

25. A vernier is not, strictly speaking, a component of a firearm and is, therefore, not liable to Customs duty as such and is exempt from the provisions of the Arms Act requiring a license for its possession. Foresight definers, sight protectors and swivels should be treated in the same way as verniers. (G. Rs. Nos. 6886, dated 29th September 1886, 397, dated 17th January 1887, and 8352, dated 4th December 1891.)

26. All clothing, military equipments or other stores, such as the men are bound to provide for themselves under regulation, are liable to Customs duty when imported for the use of native regiments either direct or through the Clothing Department, and this duty must be paid by the regiment importing them. These orders are applicable to all native regiments. (G. I., M. D., No. 982-S.D., dated 13th July 1886; *vide* G. R., M. D., No. 3118,

dated 26th idem; G. M. No. 5676, dated 9th August 1886; and G. R. No. 4420, dated 14th July 1887.)*

27. The practice followed at the Karáchi and Calcutta Customs Houses of charging duty on concentrated compounds containing spirits for the manufacture of ginger-beer, ginger-ale, ginger-champagne, orangeade, lemonade, &c., and flavouring essences according to the proportion of proof spirit contained therein should be adopted at the Bombay Customs House. (G. R. No. 6565, dated 16th September 1886.)

28. The salt manure termed Kainit should be treated as salt for purposes of import duty. (G. R. No. 6206, dated 13th September 1888.)

29. A knife with a cartridge extractor as one of its fittings does not form part of a firearm for the purposes of the Arms Act, and no license is required under that Act for the importation of such knives. (G. R. No. 36344, dated 28th August 1889, and 3164, dated 2nd April 1892.)

30. Chura† and curmura‡ should be treated as rice for Customs and statistical purposes. (G. I., F & C., Nos. 53-S., dated 5th February, and 3236, dated 4th July 1890; *vide* G. Rs. Nos. 1296, dated 19th February 1890, and 5060, dated 19th July 1890.)

31. Air guns other than toys should be treated as arms for the purposes of the Indian Arms Act, 1878, and the rules thereunder. (G. I., M. D., No. 3697-D., dated 24th September 1891; *vide* G. R., M. D. No. 1926, dated 2nd October 1891, and G. M. No. 7199, dated 20th idem.)

VI.—EXEMPTION FROM DUTIES, AND REFUNDS.

1. The Government of India has always been very particular not to relax the rule against special exemptions from payment of Customs duty, such being made only in very exceptional cases. If a claim for exemption is held to merit consideration, the proper course for the applicant to adopt is to pay the duty and then apply for a refund. In this way the claim will be considered on its merits as what it really is, namely, a claim for a grant of public money in aid of some object. But the cases must be very rare in which the Government can properly be called on to repay charges of this kind

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* The Government of India have decided that the amount of Customs duty paid on arms, or component parts thereof, imported for the use of native troops, will be refunded to regiments on the presentation to the Military authorities of a bill for the amount so paid by the Officer Commanding the corps concerned. These amounts will form items of military expenditure. (G. I., M.D., No. 811 D., dated 20th February 1893; *vide* G. R., M. D., No. 457, dated 6th March 1893.)

† "Chura" is made by boiling unhusked rice, drying it in a pan on a fire, and then pounding it till the grains flatten out.

‡ "Curmura" is made by boiling unhusked rice, drying it in the sun, pounding it to remove the husk, mixing it with the sea sand and roasting it until the grains expand.

by a grant of public money. Customs duties must be looked on in exactly the same light as any other necessary charges connected with the importation of the articles such as freight, insurance, &c., and there is no more reason for Government paying these duties than there would be for Government paying the freight. (G. I., F. D., No. 4330, dated 29th October 1869, and G. I., F. & C., No. 1036, dated 10th June 1881; *vide* G. Rs. Nos. 563, dated 17th December 1869, and 3518, dated 20th June 1881.)

2. No exemptions from payment of Customs duty should be granted by the Government of Bombay in anticipation of the sanction of the Government of India as was done in December 1890 in the case of Prince Christian Victor. The action of the Government of Bombay should, in similar cases, be limited to the exemption of personal baggage from examination, and the acceptance of the declaration made in respect of the baggage. (G. I., F. & C., No. 1994, dated 12th May 1892; *vide* G. R. No. 4916, dated 11th June 1892.)

3. Only arms of regulation pattern, forming part of the equipment with which, by the rules of the service, an officer entitled to wear diplomatic, military or police uniform is bound to provide himself, are free of duty, but this exemption does not extend to other arms with which an officer is not required to furnish himself *ex officio*. All these should be charged with duty, unless it can be shown that duty has been paid thereon on previous importation, or that they form part of the obligatory equipment of the officer importing them. (G. I., F. & C., No. 2498, dated 30th August 1879; *vide* G. R. No. 4828, dated 10th September 1879.)

4. The Governor General in Council is pleased to concede, as a matter of courtesy, to ruling Chiefs of Feudatory States in India, who are entitled to be called His Highness, arriving by sea in the Bombay Presidency, the privilege of exemption of their baggage from Customs duty. The concession will apply to all British ports within the Presidency and to all occasions when such Chiefs are travelling.

Resolution by the Government of India in the Financial Department, No. 12355, dated the 28th September 1861.

Under orders issued in 1861 the Gáekwár of Baroda and the Mahárájas Scindiah and Holkar have the privilege of importing, free of Customs duties, articles intended for their personal use. The same concession may be made to other Native rulers of equal rank, such as His Highness the Nizám of Hyderabad, His Highness the Mahárája of Mysore, and any Chief whose permanent salute is not less than 19 guns. (G. I., For. Dept., No. 2340-I., dated 13th June 1888; *vide* G. R., P. D., No. 4686, dated 11th July 1888, and G. M. No. 4987, dated 26th idem; also *vide* G. R. No. 7729, dated 29th September 1892.)

5. The Political Department may include in the orders regarding the embarkation and disembarkation of Native Chiefs the recital of the exemption of their baggage from Customs duty sanctioned by the

Government of India, without a reference in each case to the Revenue Department. (G. M. No. 4988, dated 26th July 1888.)

6. The following revised rules for giving effect to Article IX of the Treaty between the British Government and His Highness the Maháraja of Jamu and Kashmir of 2nd May 1870 in respect of the treatment of claims for exemption from import duty made in respect of goods transmitted in bond through British India to the territories of His Highness the Maháraja of Kashmir and Jamu or (through those territories) to Russian and Chinese Turkistan are published :—

I.—Procedure at the Custom-house.

1. Customs duty should be levied on all goods liable to such duty imported into India and declared and sealed for transmission in bond to Jamu or Srinagar.

2. Such goods should be brought by the owner to the Custom-house for examination and identification as in the case of imported goods exported to foreign ports under claim for drawback, and the owner should present with the goods an application in Form A.

3. After identification of the goods the packages should be sealed, and an invoice in Form B prepared by the Customs authorities for delivery to the owner, who may then remove the goods. The counterfoil of the invoice should be retained in the Custom-house.

4. The Customs authorities should send direct and immediately to the Resident in Kashmir a duplicate of the invoice (Form B).

II.—Procedure of the Kashmir State Officials

5. On arrival of the goods in Jamu or Kashmir, the packages should be examined and compared with the invoice by an official appointed for the purpose by His Highness the Maháraja and by an official of the British Government appointed by the Resident in Kashmir. If the seals on the packages are intact, and the packages and their contents correspond with the description in the invoice, the officials should, after attesting the invoice, make it over to any officer whom the Kashmir Darbár may direct to receive it for delivery to the Resident.

III.—Procedure of the Resident in Kashmir.

6. On the Resident, or a responsible officer delegated by him, satisfying himself as to the identity of the goods, he should, after comparing the invoice with the duplicate received by him from the Customs authorities (Rule 4), record on the invoice an order for the credit to the State of the amount of duty levied on the goods.

7. Every invoice on which such an order has been recorded, should be forwarded to the Accoun-

tant General of the Kashmir State, who will arrange with the Accountant General, Punjab, to credit the State with the sum due in the manner usual with all money transactions between the State and the Government of India.

8. The Resident should maintain a record of the invoices on which refunds are made, and compare monthly or quarterly the total sums paid to the State with the total of the sums noted on the duplicates received from the Custom-houses in accordance with Rule 4. He should also submit annually, for the information of the Government of India, a brief report on the working of the system now prescribed.

(G. R., R. D., No. 335, dated 14th January 1898.)

A.

To—The Collector of Customs.

Sir,—Please permit the following goods to be transmitted under Customs seal to

Marks and numbers on packages.	Number and description of packages.	Description of goods.	Weight or quantity.	Value for duty.			Number and date of duty bills under which the goods were imported.	

Certified that the above-mentioned packages have been identified by me and sealed with the Customs seal under my supervision.

Inspector.

do declare the contents of this application to b

Let export.

Assistant Collector of Customs.

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B.

Invoice No. and date.

Invoice of Goods to be transmitted under Customs seal through British India to the territory of His Highness the Mahárája of Ka

from *to*

Owner.

	1	2	3	4	5	6	7			8	9			10			
Description of goods.	Number of invoice.	Name of exporter.	Marks and numbers on packages.	Number and description of packages.	Description of goods.	Weight or quantity.	Value for duty.			Rate of duty charged under Indian Tariff Act.	Amount of duty charged on import.			Gross weight of packages.			At M of
Total amount of duty— Rs. a. p.																	
Charged on Import.							*Rs.*	*a.*	*p.*		*Rs.*	*a.*	*p.*	Cwts.	qrs.	lbs.	
Total gross weight— Cwt. qrs. lbs.																	

Assistant Collector of Customs.

——————CUSTOM HOUSE }
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Assistan

7. In exercise of the power conferred by Section 23 of the Sea Customs Act (VIII of 1878), the Governor General in Council is pleased to exempt from the whole of the duties of Customs leviable thereon all arms, ammunition, and military stores imported into British India, with the sanction of the Government of India, for the use of any portion of the military forces of a Native State in India which may be maintained and organized for Imperial Service. (G. of I., F. & C., Notn. No. 3028-S, dated 21st July 1892; *vide* G. N. No. 6089 of 27th idem.)

8. In exercise of the powers conferred by Section 23 of the Sea Customs Act (VIII of 1878), the Governor General in Council is pleased to exempt from Customs duty all guns brought into British India from the French settlements of Pondicherry, Karikal, or Máhe by residents of any of those settlements being Europeans:

Provided that the guns are covered by a pass issued under the authority of the Government of the settlement from which they are brought, and countersigned by a British Magistrate, certifying that the holders are entitled to carry the guns for sporting purposes.

2. Notification No. 2257, dated the 15th December 1879, issued by the Government of India in the Home Department is hereby cancelled. (G. I., F. & C., Notn. No. 2001-S., dated the 12th May 1893; *vide* G. N. No. 3606, dated 17th idem.)

9. *Customs Circular No. VI* of 1895.—* * To establish a claim for exemption from duty on lost goods it must be shown that the goods when lost had not actually been entered for warehousing or for home consumption, or that they were lost after entry for home consumption while they were in the custody of the Customs officials. When the goods have been lost before entry for home consumption, or after it has been completed, and while the goods are in the custody of the importer or his agents, such loss must be accepted by the importer as a trade risk against which the Government cannot undertake to insure him. (*Vide* G. N. No. 3441, dated 8th May 1895.)

10. *Customs Circular No. X of 1895.*—I am directed to acknowledge the receipt of your letter No. 179—L.M. 7 No. 57, dated the 14th September 1894, requesting sanction to the continuance of the procedure which was, until recently, in force in Bombay, of granting refunds of import duty on goods received by foreign parcel post which cannot be delivered in India and are re-exported beyond the limits within which they are liable to Customs duty, and to its application at all other ports at which parcels are received in India by the foreign parcel post.

2. I am to state that the Governor General in Council sanctions the proposal.

(G. N. No. 4619, dated 19th June 1895.)

11. *Customs Circular No. XI of* 1895.—I am directed to acknowledge the receipt of your letter No. 13 C.—L.M. 7-57 No. 1, dated the 16th April 1895, requesting sanction to the exemption from import duty of the contents of postal parcels originally posted in India and returned to the Indian Post Office as unclaimed, refused, or redirected from any place whether in or out of India, without having at any time left the custody of the Post Office.

2. I am to state that the Governor General in Council sanctions the proposal.

(G. N. No. 4619, dated 9th June 1895.)

12. *Customs Circular No IX of* 1897.—I am directed to state, for the information of His Excellency the Governor in Council, that the Governor General in Council has decided that mess-plate brought into India by British Regiments arriving in this country, and certified by the Commanding Officer to have been in use for twelve months, shall be exempted from Customs duty. This exemption applies only to mess-plate brought with the Regiment on arrival in India, and not to articles of mess-plate imported by the Regiment after its arrival in India. (G. N. No. 5282, dated 14th July 1897.)

13. When stores are imported by Government they are properly landed duty-free; but when articles are purchased by Government in this country after duty has been paid upon them, the price should be paid including the duty. The Governor General in Council observes that to pay the price *minus* the duty, and obtain a refund of the duty from the Customs, saves nothing, while it causes delay and unnecessary labour, and complicates the accounts. (G.I., F. D., No. 1672, dated 2nd August 1864; *vide* G. R. No. 3325, dated 31st idem.)

14. Articles imported for charitable purposes should not be exempted from Customs duties. (G. I., F. D., No. 1672, dated 2nd August 1864; *vide* G. R. No. 3325, dated 31st idem.)

15. As a general rule no duties should be received in Petty Customs* on the Import side on goods of a greater value than Rs. 200 and on the Export side on goods of a greater value than Rs. 400; refunds of payments made in Petty Customs are not to be allowed. (G. R. No. 361, dated 25th January 1872.)

16. Passengers may be allowed to carry specie as personal baggage without declaring the amount thereof. (G. R. No. 5576, dated 13th September 1877.)

17. The practice of the Bombay Custom House to pass free all apparel intended for personal use, whether new or not, is reasonable, but Custom House

* The "Petty Customs" is an off-shoot of the regular establishment developed for the convenience of the public, to pass without the usual formalities articles of small value upon which the duty is trifling and for which no receipts are granted. (Commissioner of Customs' No. 3559, dated 11th October 1871.)

officers should exercise judgment and discretion in this matter. It is obvious that a strict rule exempting all new apparel from duty, because it forms part of a passenger's baggage, would open the door widely to evasion of the revenue and illegitimate competition with ordinary trade. Whether new apparel imported as baggage should be exempted from duty or not, should depend upon the position of the owner and the circumstances of the case generally. (G. I., F. & C., No. 2498, dated 30th August 1879; *vide* G. R. No. 4828, dated 10th September 1879.)

18. If any article of foreign production on which import duty has been once paid is subsequently exported, it should on re-import be exempted from duty on the following conditions :—

The Collector of Customs must be satisfied—

(i) Of the identity of the articles.

(ii) That no drawback of duty was paid on its export.

(iii) That the ownership has not changed.

(iv) That it is private personal property re-imported for personal use, not merchandise for sale.

(v) That not more than three years have passed since it was re-exported.

The third condition should be liberally construed, so that it should extend to the family of the original importer, but no exemption should be made in any case unless the Customs Collector is satisfied of the identity of the goods, and that ownership remains in the family of the first importer.

Each case in which exemption of duty is sought in respect to general merchandise re-imported under similar circumstances, must be referred for the consideration of the Local Government, because special care will be necessary in such cases to prevent frauds upon the revenue.

These rules should always be applied, irrespective of the manner of importation, the local rule that no refund of duty is on any account to be granted after a package has once passed the Customs House (Government Notification No. 987, dated 16th February 1881) being superseded not only when the goods are imported by Parcel Post, but otherwise. If the Customs Authorities take measures to make the rules generally known, and to bring them to the notice of passengers when landing, it will probably be found that in most cases claims for free admission of property which has once before paid duty will be made before the goods pass out of the Custom House.

(G. I., F. & C., Nos. 2377, dated 25th August 1879, 83 C., dated 10th March 1880, and 1368, dated 30th June 1881; *vide* G. Rs. Nos. 4781, dated 8th September 1879, 1500, dated 22nd March 1880, and 4166, dated 19th July 1881.)

19. Iron drums, &c., used in the packing of jingily oil, &c., exported from Bombay to the Persian Gulf and other foreign ports should be allowed to be re-imported free of duty. (G. R. No. 5532, dated 15th October 1879.)

The Collector of Customs, Karáchi, is authorized to allow returned empty aërated water bottles to be re-imported free of duty without insisting on strict proof of actual identity, so long as he is satisfied that the re-imports are not greater than the exports, and that the bottles bear the name of a manufacturer of aërated waters in Karáchi. Similar arrangements are also sanctioned for Bombay. (G. R. No. 2162 dated 10th March 1896.)

20. Customs duty is leviable on old copper sheathing taken from the bottom of a ship from a foreign port. But where it can be proved that the ship from which the old copper has been removed was last coppered in this country, it may be assumed, for the purposes of the Custom House, that the copper has already paid puty, and it may be allowed re-importation as old copper free of duty, even though more accurate identification of the copper, as duty paid copper, is not forthcoming. But exemptions shall not be allowed in cases in which any drawback may have been given. (G. I., F. & C., No. 383, dated 6th May 1880; *vide* G. R. No. 2733, dated 26th idem.)

21. With reference to the question whether salt used for packing hams, bacon and other salted provisions imported by sea is liable to duty, the Government of India have decided that, except where the salt is declared by the appraiser to be in trifling quantity and unmerchantable, in which case it need not be noticed by the Custom House, duty should be taken on the declared quantity verified by the appraiser, and a special pass should be given to the importer for the protection of the salt. In case the importer objects to pay the duty, the salt should be destroyed in the presence of Customs officers. (G. I., F. & C., letter No. 46-S., dated 20th February 1883; *vide* G. R. No. 2031, of 10th March 1883).

22. With reference to the importation of fruits preserved in spirit, the Government of India remarks as follows:—

> Fruit preserved in brandy or cordials is so costly on importation into India, that it would not be profitable to import it for the purpose of defrauding the revenue by the admission duty free of the spirit in which the fruit is preserved. The form of fraud to be guarded against is the attempt to pass free bottles containing spirit with little or no fruit in them. It is possible that the chances of this form of fraud being practised may be greater now, when most articles are free, than when preserved fruit was liable to a duty of 5 per cent. *advalorem* and Customs officers were stricter in the examination of packages.

To prevent such fraud what is necessary is, that packages declared to contain fruit preserved in spirit should be examined in every case, to see whether the bottles are filled with fruit or not: if they are, they may be passed free; if they are not, the importation should be taxed as spirit, and the case dealt with under the law as one of false declaration.

(G. of I., F. & C., letter No. 181, dated the 10th April 1883; *vide* G. R., R. D., No. 3380, dated 2nd May 1883).

23. The practice of passing free the usual trade packing of goods whether the goods themselves are free or dutiable and of charging duty on any unusual packing having a separate dutiable value is a reasonable practice, and should be adopted in such cases as those of the earthen jars and leaden cases in which sulphuric acid and the iron drums in which linseed oil, &c., are imported. (G. I., F. & C., No. 1135, dated 14th June 1880; *vide* G. R. No. 3264, dated 24th idem.)

24. Articles produced or manufactured in Foreign States beyond the land frontier of British India, and which have been exported from British Indian ports, should on re-importation be treated in the same way as British Indian produce is treated under Section 25 of the Sea Customs Act, 1878. (G. I., F. & C., No. 2088, dated 31st July 1880; *vide* G. R. No. 4266, dated 14th August 1880.)

25. His Excellency the Naval Commander-in-Chief may have wines and spirits passed free for his personal consumption while on duty in his official residence on shore. His Excellency is also allowed to have passed free of duty from the Depôt of Transport Service Stores at Her Majesty's Dockyard, wines, spirits and provisions required for his servants and for sailors on guard duty at his residence. (G. I., F. & C., No. 921, dated 31st May 1880; *vide* G. R. No. 3061, dated 14th June 1880; *vide* also G. R. No. 8842, dated 22nd December 1891).

26. Spirit landed in Bombay from vessels of Her Majesty's Navy for the use of the seamen of such vessels during their temporary residence on shore should be exempted from the payment of import duty. (G. I., F. & C., No. 301-S., dated 28th December 1891; *vide* G. R. No. 434, dated 21st January 1892.)

27. The payment of duty on wines at Malta does not exempt them from payment of the duty prescribed by the Indian Tariff Act on import into British India. (G. R. No. 2339, dated 19th March 1885.)

28. In the letter from the Government of India, Finance and Commerce Department, No. 469, dated 26th April 1884, it was held that a foreign ruler, like H. H. the Amir of Afghanistan, is not a 'person lawfully entitled to possess arms for his own private use' within the meaning of the law, the wording of which refers to possession in British India by a

person in British India, and that therefore the proviso in the Tariff Act under which the difference between specific and *ad valorem* duty may be refunded was not applicable to the case of persons who residing out of British India purchase arms for their personal use from an importer or seller in British India. It was decided that when it might be considered politic or desirable in any particular case to allow a refund to a foreign ruler, a specific reference should be made to the Government of India in the Foreign Department.

The principle of that ruling must be held to apply to all cases of arms purchased for the private use of persons residing in Native States as well as in States beyond the Indian frontier, and the procedure prescribed should be applied to all such cases, no certificate being granted by Political Authorities except in cases where, as a matter of courtesy, it is considered expedient to allow a refund on arms (other than military arms) purchased for his own private use by the Chief or any notable of the State.

These orders should not be held to apply to the Hyderabad Assigned Districts. (G. I., F. & C., Nos. 469, dated 26th April 1884, 4106, dated 26th July 1888, and No. 8-S., dated 6th January 1892 ; *vide* G. Rs. Nos. 3973, dated 17th May 1884, 5616, dated 18th August 1888, and 480, dated 22nd January 1892.)

29. The orders contained in the letter from the Government of India, No. 4106, dated 26th July 1888 (*vide* Government Resolution No. 5698, dated 20th August 1888) do not apply to the case of European British subjects residing in Native States, and who are lawfully entitled under the Arms Act to possess arms if residing in British India. They should be allowed a refund of duty on a certificate from Political Officers as heretofore.

2. It is not desirable to make any difference in this respect between European British subjects and those classes who are in other respects treated in the same way under the Arms Act rules, and the concession regarding the refund of the difference between the specific and *ad valorem* duty on arms purchased for the private use of European British subjects residing in Native States applies to all Europeans, Eurasians, Armenians, &c., who are natural born or naturalized subjects of Her Majesty.

(G. I., F. & C., Nos. 53-S., dated 15th February 1889, and 3457, dated 8th July 1889; *vide* G. Rs. Nos. 1738, dated 4th March 1889, and 5397, dated 27th July 1889.)

30. The Commissioner of Customs, Bombay, and the Commissioner in Sind should submit direct to the Government of India quarterly returns of refunds of the duty on arms and ammunition purchased by Princes and others residing in Native States, for their own private use, from importers in British India. (G. I., F. & C., No. 15-S., dated 10th January, 1885 ; *vide* G. Rs. Nos. 1035, dated 4th February 1885, and 6053, dated 25th July 1885.)

31. On the application of the Presidency Post Master, the Customs authorities may refund the Customs duty charged on foreign parcels which had been returned to the sender on account of the addressee not being found. (G. R. No. 5059, dated 19th July 1890.)

32. Foreign Consuls in Her Majesty's Dominions are not entitled to the immunities and exemptions from Imperial Customs duty granted to members of the diplomatic service. (G. I., F. & C., No. 96-S., dated 11th March 1891; *vide* G. R. No. 2293, dated 1st April 1891; and G. I., For. Dept., No. 2216-I., dated 27th May 1891; *vide* G. R., P. D., No. 4806, dated 17th June 1891.)

33. Exporters of rice from a British Customs port to any district above the Ghâts *viâ* Marmagoa and the West of India Portuguese Guaranteed Railway can obtain a refund of the export duty paid by them on production to the officer in charge of the Custom House at the port from which the consignment was exported within one month from the date of export of a certificate from the Customs Manager at Castle Rock that the consignment has been re-imported into British territory.

2. An exporter wishing to claim a refund under this notification must, as soon as his consignment arrives at Castle Rock, present to the Customs Manager, along with the import application prescribed under Section 8 of the Land Customs Act, the receipt for the duty paid on the consignment and the shipping bill granted at the port of export.

3. The consignment will then be compared with the entries in these documents specifying its weight and the number and description of the packages containing the rice, and if found to correspond, the Customs Manager will retain the shipping bill and endorse on the receipt for the duty paid a certificate that the consignment to which it relates has been passed through the Custom House.

4. No refund can be granted on a portion of a consignment which has broken bulk *en route*.

(G. N. No. 6290, dated 3rd August 1892.)

34. Exporters of rice from a British district above the Ghâts to Marmagoa *viâ* Castle Rock and the West of India Portuguese Guaranteed Railway for importation at any British Customs port can obtain a refund of the export duty paid by them on production before the Customs Manager at Castle Rock, within two months from the date of export from Castle Rock, of a certificate from the officer in charge of the Custom House at the port at which the consignment was imported that the consignment has been re-imported into British territory.

2. An exporter wishing to claim a refund under this notification must, as soon as his consignment arrives at the port of import, present to the officer in charge of the Custom House, along with the bill of entry or import application prescribed under Sec-

tion 86 of the Sea Customs Act, a certificate from the Customs Manager at Castle Rock containing a description of the consignment and an acknowledgment of the receipt of the duty.

3. The consignment will then be compared with the entries in those documents specifying its weight and the number and description of the packages containing the rice, and if found to correspond, the officer in charge of the Custom House will endorse on the certificate a declaration that the consignment to which it relates has been passed through the Custom House.

4. No refund can be granted on a portion of a consignment which has broken bulk *en route*.

(G. N. No. 3981, dated 31st May 1893.)

35. Fire-arms landed by officers of steamers and square-rigged vessels lying in harbour when proceeding on short shooting excursions should be exempted from Customs duty, provided that the arms are landed solely for the use of the officers landing them, that they are re-shipped within a month from the date of landing, and that a deposit equal to the amount of duty on them is paid into the Customs House. (G. Rs. Nos. 8057, dated 11th October 1892, and 9305, dated 26th November 1892.)

VII.—DRAWBACKS.

1. Under Section IV of Act* VI of 1863 (The Consolidated Customs Act), His Excellency the Governor in Council directs that all drawback bills, payment of which is not applied for within six calendar months from their being notified at the Town Custom House as having been passed by the Civil Pay Master, be cancelled, and that no subsequent payment be made, or claim admitted, on account of the drawback to which such bills relate. The day on which any bill is notified as having been passed is to be included in the period of six calendar months within which payment of it can be claimed. (G. N. dated 9th November 1864.)

*Repealed by Act VIII of 1878.

2. The law not prescribing where the drawback payable under Section 43 of the Sea Customs Act, VIII of 1878, should be paid, it is open to the Government to issue executive orders on the point. On full consideration it seems to the Governor General in Council that it will be most convenient to the person claiming the drawback that it should be paid at the place whence the goods on which the drawback is claimed are shipped from India. (G. I., F. & C., No. 3615, dated 25th August 1891; *vide* G. R. No. 6437, dated 18th September 1891.)

3. In exercise of the power conferred by Section 49, clause (*a*), of the Sea Customs Act, 1878, the Governor General in Council is pleased to declare that gum arabic, gum benjamin, and gum olibanum or frankincense shall not, for the purpose of Chapter VI of the said Act, be deemed to be capable of being easily identified. (G. I., F. D., Notn.

No. 1117, dated 10th June 1881; *vide* G. R. No. 3851, dated 2nd July 1881.)

Note.—On the re-export of the gums mentioned, drawback is not to be granted; *vide* the Government Resolution quoted above.

4. In exercise of the power conferred by Section 49 (*b*) of the Sea Customs Act, 1878, the Governor General in Council is pleased to prohibit the payment of drawback upon the re-exportation of goods to any of the undermentioned foreign ports in India; and in exercise of the power conferred by Section 134 of the said Act the Governor General in Council is also pleased to prohibit at all Customs ports the transhipment of goods liable to Customs duties on importation when such goods are destined for any of the said foreign ports in India; and in exercise of the power conferred by Section 111 of the said Act the Governor General in Council is further pleased to prohibit the shipment for exportation to any of the said foreign ports in India of warehoused goods in respect of which payment of drawback and transhipment are hereby prohibited under Sections 49 and 134 of the said Act, respectively.

List of the foreign ports to which this Notification applies.

In Cutch.

Jakháu.
Koteshvar.
Lakhpat.
Mándvi.
Mundra.
Rohar.
Túna.

In Káthiáwár.

Beri.
Bherai.
Chorvad.
Jáfarabad.
Jinjura.
Jodiya.
Kathiwadár.

In Káthiáwár—contd.

Mádhavpur.
Mahuva.
Mángrol.
Miáni.
Navabandar (under Junágad).
Navabandar (under Navánagar).
Navibandar.
Pimpawao.
Porbandar.
Satiya.
Sundrai.
Sutrapara.
Talája.
Verával.
Wawanya.

Foreign European Ports.

Diu, Goa and Damaun.

(G. I., R., A. & C., Notn. No. 77, dated 7th May 1879, and G. of I. Notn. No. 5427 S. R., dated 15th November 1895; *vide* G. Ns. Nos. 2568, dated 14th, and 2691, dated 21st idem.)

5. Section 50, clause (*a*), of the Sea Customs Act, 1878, by its terms applies only to cases in which export manifests are required. Where no export manifest is required, that provision is inapplicable. (G. R. No. 7892, dated 6th October 1884.)

VIII.—ARRIVAL AND ENTRY OF VESSELS INWARDS.

*C. of Section 53 of the Sea Customs Act, 1878.

1. Under the provisions of Section XXXIII* of Act VI of 1863, it is hereby notified for general information that the following stations at each of the ports and rivers within the limits of the

Northern Division have been fixed as those beyond which it shall not be lawful for any vessel arriving from any foreign port to pass, until the master or commander thereof shall have delivered to the officer of Customs a report or manifest :—

At Kolak.

The landing place near the Custom House.

At Umarsári.

The landing place near the Custom House.

At Bulsár.

The bandar at Bhangra.

At Mátvad.

The landing place near the Custom House.

At Surat.

The Nowri or Steamer Bandar.

At Bhagva.

The landing place near the Custom House.

At Broach.

The landing place near Byramshaw's Cotton Ginning House.

At Dehej.

The landing place near the Custom House.

At Tankari.

The wharf at the bandar.

At Degám.

The landing place near the Custom House.

At Gogha.

The Custom House chauki at the bandar.

At Bavliári.

The landing place near the Custom House.

At Khun.

The site of the post of the harbour light at the bandar.

(G. N. dated 19th February 1868; *vide* G. R. No. 664 of the same date.)

2. Under the provisions of Section* XXXIII of Act VI of 1863, it is hereby notified for general information that the following places at each of the ports and rivers within the limits of the Southern Division have been fixed as those beyond which it shall not be lawful for any vessel, arriving from any foreign port, to pass, until the master or commander thereof shall have delivered to the officer of Customs a report or manifest :

*Cf. Section 53 of the Sea Customs Act, 1878.

TA'LUKA UMBARGAON.

At Kalai.

On the sea side near the road on the north and opposite to the Custom House.

At Maroli.

In shoal water near the mouth of the creek and opposite to the Custom House.

At Umbargaon.

Near the tower opposite to the Custom House.

At Gholvad.

At the mouth of the creek.

TA'LUKA TA'RA'PUR.

At Dáhánu.

Opposite the Custom House.

At Tárapur.

Opposite the Custom House.

At Olivára Navápur.

Near the Navápur Custom House.

At Sátpáli.

Near the Custom House.

At Máhim.

Near the mouth of the creek opposite the Custom House.

At Kelva.

Near the tower at the mouth of the creek.

At Dántivra.

The landing place opposite the Custom House.

TA'LUKA BASSEIN.

At Arnálla.

Opposite the Custom House.

At Bassein.

Near the beacon.

TA'LUKA GHODBANDAR.

At Utan.

Opposite the Custom House.

At Manori.

In front of the Custom House.

At Vesáva.

Opposite the Custom House.

At Bándra.

At the mouth of the creek.

TA'LUKA TROMBAY.

At Máhul.

Opposite the Custom House.

At Trombay.

Opposite the light beacon.

At Bhándup.

At the mouth of the creek.

At Thána.

Opposite the lights at the Chendni Bandar.

TA'LUKA URAN.

At Mora.

The anchorage ground from the pier to the Custom House.

At Karanja.

The anchorage ground from the pier to the village of Chemburpadda.

At Sheva.

The anchorage ground in front of the Custom House.

TA'LUKA PANVEL.

At Panvel.

The anchorage ground near the pier.

At Belápur.

The landing place near the Custom House.

At Khairna.

The landing place west of the Custom House.

TA'LUKA SANKSE.

At Antora.

The landing place near the Custom House inside the khári.

At Nágothna.

The landing place near the Custom House and pier.

TA'LUKA ALIBA'G.

At Alibág.

The landing place near the Custom House.

At Thal.

The landing place near the Custom House.

At Revas.

The usual landing place.

At Revdánda.

The landing place near the Custom House inside the khári.

TA'LUKA RA'JPURI.

At Thal Khari.

The usual landing place near the Custom House inside the khári.

TA'LUKA BA'NKOT.

At Bánkot.

The landing place near the Custom House.

At Kelsi.

The anchorage ground near the Custom House inside the khári.

At Harnai.

The anchorage ground south of the "Kunka" Fort.

TA'LUKA ANJANVEL.

At Anjanvel.

The wharf at the bandar.

At Borya.

The landing place near the Custom House.

At Jaygad.

The landing place near the Custom House.

At Ratnágiri.

The landing place near the Custom House.

At Purangad.

The landing place near the Custom House.

TA'LUKA VIZIA'DURG.

At Jaitápur.

The landing place near the Custom House.

At Viziádurg.

The landing place near the Custom House.

TA'LUKA MA'LVAN.

At Devgad.

The landing place near the Custom House.

At A'chra.

The wharf at the bandar.

At Malvan.

The wharf at the bandar.

TA'LUKA VENGURLA.

At Nivti.

The landing place near the Custom House.

At Vengurla.

The wharf at the bandar.

At Redi.

The landing place near the Custom House.

TA'LUKA *Vádi.*

At Kirnapani.

The landing place near the Custom House.

TA'LUKA HONORE.

At Honore.

The landing place at the wharf near the Custom House inside the khári.

At Kumta.

The anchorage ground at the mouth of the khári.

At Murdheshvar.

The landing place near the Custom House.

At Shirali.

The landing place near the Custom House.

At Bhatkal.

The landing place near the Custom House.

TA'LUKA ANKOLA.

At Tadri.

The landing place near the Custom House inside the khári.

At Gangávali.

The landing place near the Custom House inside the khári.

At Ankola.

The landing place near the Custom House.

At Chendia.

The landing place at Allegady near the Custom House.

TA'LUKA KA'RWA'R.

At Kárwar.

The iron pier and the wharf near it.

At Sadashivgad.

The landing place near the Custom House.

(G. N., dated 3rd August 1870; *vide* G. R. No. 3720 of the same date.)

3. In exercise of the power conferred by Section 53 of the Sea Customs Act, 1878, the Governor in Council is pleased to direct that no vessel entering the port of Aden shall enter the outer harbour until a manifest has been delivered to the pilot or to the Superintendent of A'bkári, who is hereby authorized to receive the same. (G. N. No. 1797, dated 27th February 1884.)

4. The inclusion of undutiable stores in the list of ships' stores required by Section 55 of the Sea Customs Act, VIII of 1878, need not be insisted upon. (G. I., F. & C., No. 4426, dated 28th October 1882; *vide* G. R. No. 7950, dated 14th November 1882.)

5. The following rule made by the Commissioner of Customs, Bombay, with the sanction of His Excellency the Governor of Bombay in Council, in exercise of the power conferred by Section 9 (*c*) of the Sea Customs Act, 1878, is published for general information:—

In the case of any steamer or square-rigged vessel arriving at any Customs port in the Presidency of Bombay, directly from and proceeding directly to foreign ports not on the continent of India, the officer in charge of the Custom House may, in his discretion and subject to the proviso hereinafter contained, permit all goods intended to be taken on to another port to be lumped-together in the import and export general manifests in one or more entries according to general description and destination instead of being shown in detail as at present:

Provided that this rule shall not apply to dutiable or restricted articles such as those named in the margin or to any goods the import or export of which is prohibited or restricted under Section 18 of the Sea Customs Act, 1878, or any other law for the time being in force; and that the master or agent of the vessel shall be bound to furnish full particulars of all packages containing any such articles or goods according to marks, numbers and description as at present.

Rice, arms, ammunition and military stores; liquors of all kinds; medicines, chemical preparations and perfumes containing spirit; provisions preserved or packed in spirit or salt; opium; explosives (as defined in the Indian Explosives Act, 1884); petroleum (as defined in the Petroleum Act, 1881).

(G. N. No. 2935, dated 7th April 1884.)

6. In exercise of the power conferred by Section 9 (*c*) of the Sea Customs Act, 1878, the Commissioner of Customs, Bombay, with the sanction of His Excellency the Governor of Bombay in Council, is pleased to make the following rules for carrying out the provisions of Section 55 of the said Act, *viz.* :—

1. In specifying in the import general manifest, as required by Section 55 of the Sea Customs Act, all goods intended to be landed at the port of Bombay from any steamer or square-rigged vessel arriving from a foreign port, it shall be sufficient to describe the contents of packages which contain a variety of free and unrestricted goods covered by one bill of lading under one or more general heads, but a description which does not indicate the class or character of the goods shall not be deemed to be sufficient.

2. The preceding rule shall not apply to packages the contents of which consist wholly or partly of dutiable or restricted goods. All the goods contained in such packages shall be specified in the import general manifest in full detail.

3. For the purposes of these rules the goods specified in the margin and all articles of which the import is prohibited or restricted under Sections 18 and 19 of the Sea Customs Act or under any other law for the time being in force shall be deemed to be "dutiable or restricted goods." All other goods shall be deemed to be "free and unrestricted goods."

Rice, arms, ammunition and military stores; liquors of all kinds; medicines, chemical preparations and perfumes containing spirit; provisions, preserved or packed in spirit or salt; opium, salt, tobacco; explosives (as defined in the Indian Explosives Act, 1884); petroleum (as defined in the Petroleum Act, 1886).

(Commissioner of Customs Notification No. 4362, dated 23rd August 1892; *vide* G. R. No. 6615, dated 17th idem).

IX.—ENTRY OUTWARDS, PORT CLEARANCE AND DEPARTURE OF VESSELS.

1. Rules for regulating the entry and clearance outwards of native craft in the port of Bombay have been made by the Commissioner of Customs with the sanction of His Excellency the Governor in Council in exercise of the power conferred by Section 9, clause (*c*) of the Sea Customs Act, 1878, and are hereby notified as required by Section 204 of the said Act :—

(1) Outward entry of native craft shall in no case be allowed at either the Town Customs House for foreign ports or at the Prince's Dock, Máhim, or Arthur Bandar Custom Houses for Customs ports without presentation of the duplicate import general manifest, on which the Index Clerk of the Custom House concerned will note the words "Loading for a Foreign Port" or "Loading for a Customs Port" as the case may be, and initial the entry.

(2) The tindal or agent of a native craft which has once entered outwards at either the Prince's Dock, Máhim or Arthur Bandar Custom Houses for a Customs port desiring to load for a foreign port also, shall, before commencing to load for a foreign port, give intimation of his intention to do so, and again present his duplicate import general manifest to the Index Clerk at the Custom House at which the vessel was in the first instance entered outwards for the Customs port.

(3) The Index Clerk will then close the outwards entry for the Customs port and make a note as to his having done so alongside the previous entry on the duplicate import general manifest, and return it to the tindal or agent of the vessel after initialling the note.

(4) The vessel if loading at the free anchorage may then be removed to the dutiable anchorage, or if loading at a wharf at which the shipment of goods for both Customs and foreign ports is not permitted, to the wharf at which the goods for the foreign port are to be shipped, and on arrival at the former, the tindal or agent of the vessel shall present the duplicate import general manifest to the officer in charge of the anchorage, or at the latter to the Wharf Officer, who will certify thereon that the vessel has taken up her proper berth at the anchorage or wharf, as the case may be, and return it to the tindal or agent of the vessel.

(5) The tindal or agent of the vessel will then present the duplicate import general manifest to the Index Clerk, Export Department Town Custom House, who will enter the vessel outwards for the foreign port. Passes will then be granted by the Assistant Collector in charge of that Department for goods to be shipped to the foreign port, for which port the vessel may then commence loading.

(6) On the entry outwards for a Customs port being closed at either of the abovenamed Custom Houses, no further passes will be granted for the Customs port, and all those which may have been granted before, will be forwarded to the Export Department, Town Custom House, where port clearance will be granted to the vessel, and the whole of the cargo for all ports will be included in a single export general manifest.

(7) Native craft which have once entered outwards at the Town Custom House for a foreign port need not enter at either of the other Custom Houses in the event of their desiring to take cargo for a Customs port also, but may complete their loading at the Town Custom House.

(G. N. No. 7573, dated 5th October 1883.)

2. The following is the form of declaration under clauses (*c*) and (*d*) of Section 64 of the Sea Customs Act, 1878. This declaration, which it is understood would not be made on oath or affirmation before any

person authorized to administer an oath, does not require to be stamped :—

I (or we).....Agent of the (Steam) Ship.....in consideration of port clearance being granted to the said vessel hereby declare under Section 64 of Bombay Act VIII of 1878 that (1) I (or we) am (or are) liable for any penalty imposed under Section 167, No. 17, with respect to any goods entered in the import manifest of the said vessel and am (or are) answerable for the discharge of all claims for damage or short delivery which may be established by the owner of any goods comprised in the import cargo in respect of such goods.

Declared this day of

(Solicitor to Government, No. 1259, dated 16th December 1891; *vide* G. R. No. 631, dated 27th January 1892.)

3. The following is the form of agreement to be entered into by agents of ships with the Collector of Customs in consideration of port clearance :—

I (or we) Agent (or Agents) of the (Steam) Ship.....in consideration of port clearance being granted to the said vessel hereby agree with the Collector of Land Revenue, Customs and Opium, Bombay, as follows :—

(1) To deliver to the Collector of Customs, Bombay, within five days from the date of grant of port clearance to the said vessel the manifest and shipping bills or other documents required in accordance with Section 63 of Bombay Act VIII of 1878, and in the event of failure on my (or our) part to produce such manifest and shipping bills or other documents as aforesaid within the said period to pay to the said Collector of Customs the sum of Rs. 50 on demand.

(2) To clear the import general manifest of the said vessel within four months from the date of entry inwards of the said vessel and in the event of my (or our) failure to do so within the period aforesaid to pay to the Collector of Customs the sum of Rs. 50 on demand.

(3) To pay all port dues and other charges and penalties due or to become due by such vessel or by the owner or master thereof and all duties payable in respect of any goods shipped therein.

(4) It is hereby agreed that any sum or sums due by me (or us) under this agreement may be deducted from any monies to be deposited by us as security for due performance of this agreement.

(G. R. No. 631, dated 27th January 1892.)

X.—GENERAL PROVISIONS AFFECTING VESSELS IN PORTS.

1. As regards the question as to whether the Collector of Sea Customs can exercise supervision

over the transhipment of ballast, the Government of India is advised that the word 'goods' in Sections 70 and 136 of the Sea Customs Act, 1878, certainly includes "ballast", and as the transhipment of goods necessarily involves their being discharged and water-borne or shipped, those sections (whatever view be taken of the application of Sections 128—134 of the Act) provide sufficiently for the necessary supervision of the transhipment of ballast not urgently required for a vessel's safety. (G. I., F. & C., No. 91, dated 11th January 1881; *vide* G. R. No. 368, dated 18th idem.)

2. In exercise of the powers conferred by Section 75 of the Sea Customs Act, VIII of 1878, the Governor of Bombay in Council is pleased to direct that a fee of one anna and a half shall be chargeable on every package and on every parcel made over to an officer of Customs for the purpose of being landed.

(G. N. No. 4437 D, dated 25th May 1892.)

Note.—This notification is also applicable to Sind; *vide* G. Rs. Nos. 4437, dated 25th May 1892, and 6680, dated 19th August 1892.

3. The following rules made by the Commissioner of Customs, Bombay, with the sanction of His Excellency the Governor in Council, under Section 9 (*c*) of the Sea Customs Act, 1878, for carrying out the provisions of Section 76 of the said Act respecting boat-notes are published for general information:—

1. Forms of boat-notes will be supplied by the Customs Department gratis. Only forms so supplied shall be used for boat-notes.

2. Boat-notes for goods to be landed in cargo-boats from native craft stationed at the dutiable anchorage will be furnished by the Customs officer at the anchorage, to whom application therefor must be made before a cargo-boat containing such goods leaves the anchorage.

3. Boat-notes for goods to be shipped into vessels at the dutiable or free anchorages shall be presented to the Customs officer at those anchorages for endorsement before the goods are shipped.

4. (1) When it is desired to keep afloat goods which have been discharged from any vessel pending their being reshipped or landed, the cargo-boat containing such goods shall be taken to the bandar named in the boat-note, and the boat-note shall be shown to the Customs officer at the said bandar and his permission shall be obtained, with reference to Section 77 of the Act, to the goods being kept afloat.

(2) The boat-note shall be kept on board by the person in charge of the cargo boat, to cover the goods until they are reshipped or landed.

(3) If the goods are reshipped, the boat-note shall be again shown to the officer aforesaid, together with the necessary permit to reship; and his endorsement shall be obtained thereon before the boat leaves the wharf.

(Notification by the Commissioner of Customs, No. 2742, dated 10th June 1892 ; *vide* G. R. No. 4437, dated 25th May 1892.)

* Cf. Section 79 of the Sea Customs Act VIII of 1878.

4. His Excellency the Governor in Council is pleased to declare under Section 161* of Act VI of 1863 that from and after the 1st April 1877 no boat which shall not have been duly licensed and registered shall be allowed to ply as a cargo-boat for the landing and shipping of merchandise within the limits of the port of Aden. (G. N., dated 23rd December 1876; *vide* G. R. No. 7560 of the same date.)

5. In exercise of the power conferred by Section 79 of the Sea Customs Act, 1878, and in supersession of the notification of 19th April 1865, published under Section 161 of Act VI of 1863 at page 686 of the *Bombay Government Gazette* of 20th April 1865, the Governor of Bombay in Council is pleased to declare that after the 1st day of June 1892 no boat, not duly licensed and registered in accordance with the rules for the time being in force under the said section, shall be allowed to ply as a cargo-boat for the landing and shipping of merchandise within the limits of the port of Bombay. (G. N. No. 4437-F., dated 25th May 1892.)

6. In exercise of the power conferred by Section 79 of the Sea Customs Act, 1878, and in supersession of all previous rules on the same subject, the Governor of Bombay in Council is pleased to prescribe the following rules and fees for the granting of licenses for cargo-boats in the port of Bombay, *viz.* :—

1. Licenses for cargo-boats or barges may be granted by the Collector of Customs on an application accompanied by the certificate of registry granted under Act XIX of 1838.

2. A fee of Rs. 3 shall be charged for each license, and each license shall be renewable annually on payment of the same fee, and shall be in the following form, *viz.* :—

(Royal Arms.)

CARGO-BOAT LICENSE.

In force for one year from date of issue.

Branded and Painted No.

*Bombay Custom House,*_____189 .

No.____ OF 189 .

Authorized Fee—Rs. (3) three.

Whereas_____has applied for a license for cargo-boat_____ branded and painted No._____of_____ Bombay Khandis_____tons burthen, and registered under No._____by the____ of the Port_____The said boat is hereby permitted, under Section 79 of the Sea Customs Act (VIII of) 1878, to land and ship merchandise in this port. Given under my hand and seal, this_____day of_____189 .

Collector of Land Revenue,
Customs and Opium, Bombay.

Superintendent, Preventive Service.

[On the reverse.]

Extract from the Rules relating to Cargo-boats in the Port of Bombay, framed by the Government of Bombay.

"4. Immediately after a license is granted, and before plying for hire, the cargo-boat or barge must have the letters C. B. painted upon the bows in white letters a foot long on a black ground or in black letters on a white ground.

"5. The license must be produced whenever demanded, and must be kept on board the boat or barge in the custody of the tindal or crew for the time being.

"6. Cargo-boats or barges, the licenses for which are not produced when demanded, will be treated as unlicensed, unless good cause to the contrary is shown.

"7. The license will be cancelled or suspended if the boats or barges for which they have been issued be found concerned in a breach of the Customs Act or rules, or for a breach of these rules."

3. The boat or barge for which license is applied shall be submitted for survey by such officer of Customs as the Collector of Customs may depute for the purpose, and no license will be granted unless the boat or barge is certified by such officer to be quite seaworthy and well found.

4. Immediately after a license is granted, and before plying for hire, the cargo-boat or barge must have the letters C. B. painted upon the bows in white letters a foot long on a black ground or in black letters on a white ground.

5. The license must be produced whenever demanded and must be kept on board the boat or barge in the custody of the tindal or crew for the time being.

6. Cargo-boats or barges, the licenses for which are not produced when demanded, will be treated as unlicensed, unless good cause to the contrary is shown.

7. The licenses will be cancelled or suspended if the boats or barges for which they have been issued be found concerned in a breach of the Customs Act or rules or for a breach of these rules.

(G. N. No. 4437-G., dated 25th May 1892.)

7. In exercise of the power conferred by Section 79 of the Sea Customs Act, VIII of 1878, and in supersession of notification dated 30th November 1863, issued under Section 162 of Act VI of 1863 and published at page 1380 of the *Bombay Government Gazette* dated 3rd December 1863, the Governor in Council is pleased to declare that, after the date of this notification, no boat shall be allowed to ply as a cargo-boat for the landing and shipping of merchandise within the limits of the Port of Karáchi, unless duly licensed and registered in accordance with the rules for the time being in force under the said section.

The Governor in Council is also pleased to prescribe the following rules and fees for the granting of licenses for cargo-boats in the port of Karáchi, namely :—

(1) Licenses for cargo-boats may be granted by the Collector of Customs, Karáchi, on an application accompanied by certificates of registry granted under Act XIX of 1838 and by survey certificates from the Port Officer.

(2) A fee of Rupees 3 shall be charged for each license, and each license shall be renewable annually on payment of the same fee and shall be in the subjoined form.

(3) Immediately after a license is granted and before plying for hire, the cargo-boat must have the letters C.B. painted upon the bows in white letters a foot long on a black ground or in black letters on a white ground.

(4) The license must be produced whenever demanded, and must be kept on board the boat in the custody of the tindal or crew for the time being.

(5) The license may be cancelled or suspended if the boat for which it has been issued be found concerned in a breach of the Customs Act or rules, or for a breach of these rules.

(6) Any license granted under Section 79 of Act VIII of 1878 may be suspended or withdrawn at any time by the Collector of Customs, and such license shall be inoperative during suspension. No reason for withdrawal or suspension of the license need be given by the Collector of Customs.

(Royal Arms.)

CARGO-BOAT LICENSE.

In force for one year from date of issue

Branded and Painted No.____

*Karáchi Customs House,*_____189 .

No.____ OF 189 .

Authorized fee—Rs. (3) three only.

Whereas_____ has applied for a license for cargo-boat_____ branded and painted No._____ of_____ Khandis or_____ tons burthen, and registered under No._____ by the_____ Karáchi; the said boat is hereby permitted, under Section 79 of the Sea Customs Act, VIII of 1878, to land and ship merchandise in this Port. Given under my hand and seal this_____ day of_____ 189 .

Collector of Customs.

Extract from the Rules relating to Cargo-boats in the Port of Karáchi, framed by the Government of Bombay.

"(3) Immediately after a license is granted and before plying for hire the cargo-boat or barge must have the letters C.B. painted upon the bows

in white letters a foot long on a black ground or in black letters on a white ground.

"(4) The license must be produced whenever demanded and must be kept on board the boat or barge in the custody of the tindal or crew for the time being.

"(5) The license will be cancelled or suspended if the boats or barges for which they have been issued be found concerned in a breach of the Customs Act or rules or for a breach of these rules."

(G. N. No. 6315-B, dated 25th August 1897.)

XI.—DISCHARGE OF CARGO AND ENTRY INWARDS OF GOODS.

1. With a view to simplifying and curtailing the work of the Bombay Customs Department, His Excellency the Governor in Council is pleased to sanction the following arrangements by the Chief Customs Authority in supersession of existing practice * * *

(1) Duty bills are to be dispensed with, and in lieu thereof importers will be required to submit their import private manifest in triplicate in accordance with the form to be obtained from the Deputy Commissioner of Customs, P. D. The original and duplicate of the manifest will be dealt with as at present, and the triplicate after having been signed by the Deputy Commissioner of Customs will be handed to the importer as a receipt for the payment of the duty, and will be treated in all respects as the duty bill in cases of application for drawback, refund, &c.

(2) The import entries for free goods imported in country craft from free ports are to be dispensed with, no other check being substituted for them.

(G. R. Nos. 2019, dated 29th May 1867 and 2293, dated 19th June 1867.)

2. Under the provisions of Section 1 of Act XVII† of 1869 the Right Honourable the Governor in Council is pleased to order that the period to be allowed to importers, owners, or consignees for landing goods after the entry of the vessel importing the same, shall be as follows :—

†Cf. Section 83 of Act VIII of 1878.

In the case of a ship, at any time within 72 hours (exclusive of Sundays and holidays) after the report of the ship. In the case of a steamer, at any time within 48 hours after the report of the steamer.

(G. N. dated 24th November 1869.)

3. In exercise of the power vested in the Government of Bombay by Section 85 of the Sea Customs Act, No. VIII of 1878, His Excellency the Governor of Bombay in Council is pleased to declare that, on and after the date of publication of this notification, the provisions of Section 85 of the Sea Customs Act, 1878, shall be applicable

to the port of Bombay. (G. N. No. 570, dated 3rd February 1879.)

4. In exercise of the power vested in the Government of Bombay by Section 85 of the Sea Customs Act, No. VIII of 1878, His Excellency the Governor of Bombay in Council is pleased to declare that on and after the date of publication of this notification the provisions of Section 85 of the Sea Customs Act, 1878, shall be applicable to the port of Karáchi. (G. N. No. 7450, dated 24th October 1882.)

* Cf. Section 88 of Act VIII of 1878

5. Under the provisions of Section 57* of the Consolidated Customs Act, VI of 1863, it is not competent to the Customs authorities to send to England for sale by public auction goods not cleared within the period therein mentioned. (G. I., For. Dept., No. 2778-P., dated 16th December 1874; *vide* G. R. No. 251, dated 15th January 1875.)

6. The following opinion of the Solicitor to Government, No. 1238, dated 30th August 1880, was communicated to the Collector of Customs, Bombay, and the Commissioner of Customs for information and guidance :—

"The S. S. 'V.' landed on the 23rd of March last in excess of her manifest some packages. They were not consigned to any one in Bombay, and it appears, from Messrs. * *'s letter of the 9th instant, that the articles were probably put on board the 'V.' by mistake. The four months having expired within which under Section 88 of Act VIII of 1878 the goods should have been claimed, and no claim having been made, the Commissioner of Customs, &c., propo es to sell them in the manner authorized by the Act. Messrs. * * have applied to have the goods delivered to them on their giving indemnity to the Custom House for so doing. The plea put forward by Messrs. * * for the goods being delivered to them as the agents for the owner of the ship, *viz.*, to help to recoup the owner the payments made on account of short deliveries of other parts of the cargo, is in my opinion not a good one. As the packages in question were not consigned to any one, and as they came from on board the S. S. 'V.', I think the owner of the steamer might have laid claim to them as his property; but this he has not done. I think, therefore, the safest course to pursue will be for the Customs Authorities to sell the goods and after payment of the expenses, &c., authorized by the Act the surplus (if any) might be paid to Messrs. * * as agents for the owner of the ship, on their giving an undertaking to hold Government harmless for so doing.

"If the goods in question had been consigned to some person, but the consignee had not come forward to take delivery of them, I would have advised that Messrs. * *'s claim should be rejected altogether, as there would not in that case be any ground for considering them or the person they represent as the owners of the goods.

"In reply to the 8th paragraph of the letter of the Collector of Customs and Opium dated the 10th instant, I think that any undertaking not in the nature of a bond should be stamped as an agreement with an eight-annas stamp, and that Messrs. * * should be required to pay the stamp duty and all the legal expenses of preparing the indemnity according to the usual practice in such cases."

(G. R. No. 4746, dated 9th September 1880.)

XII.—WAREHOUSING.

1. The following rule made by the Commissioner of Customs, Bombay, with the sanction of His Excellency the Governor of Bombay in Council, in exercise of the power conferred by Section 9 (*c*) of the Sea Customs Act, 1878, is published for general information :—

Under Section 93 and clause 41 of Section 167 the Sea Customs Act, 1878, three days are hereby fixed as the time within which goods for the warehousing of which a bond has been executed shall be carried into the warehouse. The period of three days shall count from the date on which the order has been granted to warehouse such goods, and shall not include Sundays and holidays.

(G. N. No. 1029, dated 15th February 1888.)

2. The following rule made by the Commissioner of Customs under Section 9 of the Sea Customs Act, 1878, with the sanction of Government is published for general information, *viz.* :—

Liquors in wood which are removed from a bonded warehouse for shipment shall, before shipment, be gauged, and import duty shall be charged on any deficiency in excess of such allowance as would be made under Sections 116 and 117 of the Sea Customs Act, 1878, if such liquors were cleared for home consumption.

(G. N. No. 3301, dated 23rd May 1888.)

3. Although Section 100 of the Sea Customs Act would seem from its wording to have been drawn with special reference to the ordinary case of a portion only of the goods in bond being found on examination and sorting to have become damaged, it is obvious that it should apply also where the whole is found to be damaged. (G. I., F. & C., No. 2748 dated 13th September 1879 ; *vide* G. R. No. 5236, dated 30th idem.)

The Governor General in Council agrees in the opinion of the Government of Bombay and considers that there is no necessity for allowing the practice of mixing spirit in bond with water in the case of spirit for home consumption. The practice may be permitted in the case of spirit intended for exportation from bond, but not in regard to other spirit. (G. I., F. and C., No. 5303 S. R., dated 6th November 1895 ; *vide* G. R. No. 9276, dated 25th November 1895.)

4. The period to be specified in a bond taken under Section 106 of the Sea Customs Act, 1878, within which the goods in respect to which the bond is taken shall be conveyed to and re-warehoused at the port of destination, shall be determinable in each case at the discretion of the Chief Customs Officer of the port at which the bond may be taken, having regard to the distance between the port of removal and the port of destination, the mode of conveyance and other conditions affecting the duration of the voyage. (G. R. No. 7421, dated 7th December 1881.)

5. The practice, which existed in Bombay of putting in an application for the delivery of goods from bond for home consumption without also depositing the duty as required by Section 110 of the Sea Customs Act was not warranted by the law. Under Section 110, one of the two conditions precedent to clearing the goods is the payment of the duty assessable thereon. The application for leave to clear the goods is, as Section 113 shows, merely ancillary to clearance under Section 110 and would, therefore, expire if not acted on within a reasonable time. Reading together the three Sections 37, 110 and 113, it is clear that no amendment of the law is required, and that the object, which it is desired to attain, can and should be attained under the law as it stands, the Collector refusing to receive an application for permission to clear goods unless the duty payable thereon is tendered therewith, and returning it to the applicant as not having been made in accordance with the law.

If it should be considered desirable, the Chief Customs Authority might, under Section 113, so frame the form of application that it shall require (1) the deposit in the Custom House of the duty payable along with the application, and (2) the clearance of the goods within a reasonable time thereafter. But the insertion of these provisions in the form of application is in no way necessary for the purpose of preventing the practice reported. (G. I., F. & C., No. S.—3269, dated 8th August 1892; *vide* G. R. No. 7130, dated 7th September 1892.)

XIII.—TRANSHIPMENT.

1. In supersession of Government Notification No. 67, dated 6th January 1880, published in the *Government Gazette* Extraordinary of the same date, and in exercise of the power conferred by Section 133 of Act VIII of 1878 (The Sea Customs Act), His Excellency the Governor in Council is pleased, with the previous sanction of His Excellency the Governor General of India in Council, to declare that a fee on opium, not the produce of India imported by sea into the ports of Bombay, Karáchi, Aden or Perim and transhipped in any of the said ports, shall be levied at the following rates on each chest not exceeding 140¼ lbs. avoirdupois net weight:

When the consignment does not exceed 150 chests, at Rs.	5	per chest.
From 151 to 300 chests, at Rs. ...	4	„
From 301 to 600 chests, at Rs. ...	3	„
From 601 chests and upwards, at Rs...	2	„

Opium on which a transhipment or re-export fee has been levied at one of the said ports shall be exempt from the payment of a transhipment fee at any other of the said ports. (G. Ns. Nos. 221, dated 10th January 1883, and 6718, dated 11th September 1883, and G. N., P. D., No. 7483, dated 18th December 1886.)

Note.—The term "consignment" means the quantity brought in one vessel (G. I., F. & C., No. 66, dated 7th January 1887; *vide* G. R. No. 575, dated 24th idem.)

2. In exercise of the power conferred by Section 130 of the Sea Customs Act, 1878, the Governor in Council is pleased to make the following rule as to transhipment in any port* in the Presidency of Bombay to which the provisions of Section 128 of the said Act are applicable (namely) :—

Leave to tranship any goods of the nature hereinbelow described shall only be given by the Customs Collector, when such goods are destined for any foreign port on the continent of India or any port in Ceylon other than a port included in any Customs union with the British Indian Government, if the vessel into which such goods are to be transhipped for conveyance to the said port is propelled by steam.

The goods to which this rule is applicable are dutiable goods and goods in respect of the importation of which into British India some restriction has been placed by or under some enactment at the time in force and the transhipment of which is not subject to special regulations. (G. N. No. 5752, dated 16th July 1884.)

3. In exercise of the power conferred by Section 134 of the Sea Customs Act, 1878, the Governor General in Council is pleased to prohibit the transhipment, under the provisions of Chapter XII of the said Act, at the ports of Bombay and Karáchi, for conveyance to any Customs port, of petroleum which under Act II of 1888 is liable to Customs duty unless and until Customs duty has been paid upon such petroleum at either of the said ports of Bombay or Karáchi. (G. I., F. & C., Notn. No. 2276, dated 2nd May 1888; *vide* G. N. 2922, dated 9th idem.)

XIV.—EXPORTATION OR SHIPMENT AND RELANDING.

4. The following opinion (No. , dated) was recorded by the Honourable the Advocate General as to the legality for the demand made by the Customs Department for the payment of duty a second time upon a consignment which was originally intended to be shipped in one steamer, but which was afterwards shipped in another steamer :—

"I am of opinion that the Customs Department were right in demanding payment of duty a second time upon 28 bags of linseed which were originally intended to be shipped per S. S. *C.* and which were afterwards shipped per S. S. *B.* The shipper by not giving notice of non-shipment within three days from the date of the S. S. *C.* leaving the port, lost all right to recover the refund under Section† 132 of Act VI of 1863, and the amended section in Act X of 1868.

† Cf. Section 140 of Act VIII of 1878.

"The power to amend a shipping bill conferred by Section 191‡, was not intended to be exercised so as to deprive the

‡ Cf. Section 201, *ibid.*

* For rules regarding transhipment in the port of Bombay, *vide* Government Notifications Nos. 6368, dated 30th July 1894, and 7137, dated 28th August 1894, published at pages 771, 772 and 874 of the *Bombay Government Gazette* for 1894.

Government of funds which had already vested in it by the negligence of the shipper. Looking at the way in which the application to amend the shipping bill was made by Messrs. .....and their subsequent protest against payment of a second duty, it would appear as if they intended from the time of the application to make use of the amended document as one on which the duty had been paid, and so evade a payment of second duty to which by their negligence they had become clearly liable by the Act. The Customs Authorities were quite right in refusing to allow the amendment.

"Such an amendment, if made at all after the three days for claiming a refund have expired, should only be made contemporaneously with the receipt of the duty to which the goods are again liable on being shipped."

(G. R. No. 5084, dated 10th October 1872.)

5. In exercise of the power conferred by Section 9 (*c*) of the Sea Customs Act, 1878, and with the sanction of His Excellency the Governor of Bombay in Council the Chief Customs Authority is pleased to make the following rule, *viz.* :—

The presentation of an export shipping bill for cancellation or amendment within the period of five days prescribed in Section 140 of the Act shall be deemed to be equivalent to giving the information required by that section, so far as regards the goods in respect of which such cancellation or amendment is applied for.

(Commissioner of Customs' Notn. No. 2741, dated 10th June 1892; *vide* G. R. No. 4437, dated 25th May 1892.)

Note.—A similar notification was published by the Commissioner in Sind under No. 3565, dated 30th August 1892, at page 218 of the *Sind Official Gazette* of 1st September 1892.)

6. The charge to be levied, under Section 139 of the Sea Customs Act, VIII of 1878, on goods passed through the Customs House after the grant of port clearance to the vessel in which they are to be shipped should in no case exceed one-half per cent. with a maximum of ten rupees. The charge should be levied first and refunded afterwards on sufficient cause being shown. This order should be applied only to shipping bills other than those presented to Preventive Inspectors for vessels loading in the Docks. (G. I., F. & C., No. 4546-S., dated 4th November 1892; *vide* G. Rs. Nos. 9517, dated 5th December 1892, and 7284, dated 6th October 1893.)

XV.—SPIRIT.

1. The practice hitherto observed for ascertaining the quantity of spirit, *viz*, to assume, with the consent of the importers, that the quantity of spirit in all preparations in which spirit was used, that were found in the British Pharmacopœia, was 20 per cent. and upwards, may be continued. (G. I., F. & C., No. 800, dated 5th May 1882; *vide* G. R. No. 3491, dated 27th idem.)

2. The following rules for the importation of spirit rendered unfit for human consumption under the provisions of Section 155 of the

Notification No. 7574, dated 5th October 1883, published at page 773

of the *Bombay Government Gazette* for 1883, Part I; and

Notification No. 4359 A, dated 1st June 1896, published at page 565 of the *Bombay Government Gazette* for 1896, Part I.

Sea Customs Act VIII of 1878, having been approved by His Excellency the Governor in Council, are published for general information, as required by Section 204 of the Act, in supersession of the Notifications specified in the margin, and shall come into force in three months' time from this date *:

I.—Whenever spirit said to have been rendered unfit for human consumption for which the reduced rate of duty under Schedule III (1) of the Indian Tariff Act, 1896, is claimed, is imported into the port of Bombay or Karáchi, the Collector of Customs at the said port shall (subject always in Karáchi to the provisions of Rule II) respectively send a sample of such spirit to the Chemical Analyser to Government for examination and report at the expense of the importer. After considering the Chemical Analyser's report and other circumstances, if any, bearing upon the case, the Collector will decide whether the claim is to be admitted or not. In the case of importation of such spirit in quantities of ten gallons and less, the Collector of Customs may, however, at his discretion have the spirit examined by a Custom House gauger and determine on the gauger's report whether the spirit shall be admitted at the reduced rate of duty or not.

II.—If the spirit is imported from the United Kingdom and the importer produces a certificate signed by a Customs or Excise Authority of the United Kingdom, and himself makes a declaration on the face of his bill of entry each to the effect that the spirit has been rendered effectually and permanently unfit for human consumption by the admixture of one part by volume of caoutchoucine to 99 parts by volume of the spirit, which shall not be of less strength than 30 per cent. over-proof, such spirit may, if the Collector of Customs after such examination of the spirit as he considers necessary is satisfied with the certificate produced, be admitted on payment of the special *ad valorem* duty.

III.—Whenever imported spirit is to be rendered effectually and permanently unfit for human consumption by officers of the Customs Department, the ingredient to be used for admixture with the spirit shall be caoutchoucine, and it shall be mixed with the spirit in the proportion of one part by volume of the caoutchoucine to 99 parts by volume of the spirit, which shall not be of less strength than 30 per cent. over-proof.

IV.—The admixing of the spirit must be effected and the requisite caoutchoucine must be procured

* 7th September 1898.

by the importer or his agent, or authorized servant, at his own expense.

V.—The caoutchoucine, before its admixture with the spirit, must be tested by the Chemical Analyser to Government, who must certify to the Collector of Customs that it is of the proper strength, fitted, if used in the proportions mentioned in Rule II, effectually and permanently to render unpalatable and unfit for human consumption the spirit with which it is mixed.

VI.—Any expense which may be incurred by the Collector of Customs in rendering spirit unfit for human consumption, or in ascertaining that it has been so rendered, must be paid by the importer before removal of the spirit is allowed.

Notice.

In connection with the above published rules, His Excellency the Governor in Council has been pleased to issue the following instructions for the guidance of the Collectors of Customs at the ports of Bombay and Karáchi :—

The Collector shall ordinarily admit, at the reduced rate of duty prescribed in Schedule III (1) of the Indian Tariff Act, only such spirit as may have been effectually and permanently rendered unfit for human consumption by the admixture of caoutchoucine in the proportion of at least one part by volume of the caoutchoucine to 99 parts by volume of the spirit. The Collector may, however, also admit, specially at the reduced rate of duty, spirit which has been methylated with wood naphtha, if he is satisfied that it is required for a purpose for which caoutchoucined spirits are not suited and that it will be used after admission in such a way that there will be no danger of its passing into consumption as potable spirit.

(G. N. No. 5728, dated 7th September 1898.)

3. Act XVI of 1863, Section 1, provides that 'spirits intended to be used exclusively in arts and manufactures or in chemistry *may* be removed from any licensed distillery in any part of British India' on payment of a special *ad valorem* excise duty of 10* per cent., provided that 'no spirits shall be so removed until they have been effectually and permanently rendered unfit for human consumption.' The section is permissive merely, but excise duty at the special rate prescribed in the Act is only chargeable when spirit is rendered unfit for human consumption before removal from the place of its manufacture.

Section 144 of the Sea Customs Act, VIII of 1878, renders it lawful for spirit manufactured in India to be exported under bond for excise duty and this would apply to the excise duty on spirit ren-

* Under Section 1 of Act XVI of 1863, as amended by Section VI of the Indian Tariff Act VIII of 1894, the duty is not to exceed 5 per cent.

dered unfit for human consumption before removal from the place of its manufacture. Section 155 of the same Act authorizes the framing of rules for rendering imported spirit for human consumption, but the section contemplates only such spirit as is liable to Customs duty; and the rules framed under that section by Government (*Bombay Government Gazette* for 1883, pages 773—774) have reference only to spirit chargeable with the special *ad valorem* Customs duty of 5 per cent. under the Indian Tariff Act, 1882, Schedule II, Article 2.

There is, therefore, no authority in the law, as it stands, for permitting spirit manufactured in India to be exported under bond and to be imported at a Customs port and there rendered unfit for human consumption. Such spirit can only be exported under bond for the full excise duty, or, if it has been already rendered unfit for human consumption under Act XVI of 1863, for the special excise duty to which it is liable under that Act. (L. R. No. 983, dated 25th July 1884; *vide* G. N. No. 7195, dated 9th September 1884.)

XVI.—COASTING TRADE.

1. It is hereby notified that in the event of steamers other than those that have not obtained general passes under Section 156* of Act VI of 1863, requiring either port clearance or permission to clear out before or after office hours, which have been fixed to be from sunrise to sunset, the same will be granted at the coast ports on payment of a fee of Rs. 3 in lump sum to the Customs officer, whose attendance will be required for performance of such extra work out of office hours. (Notice by the Commissioner of Customs, dated 10th September 1870; *vide* G. R. No. 4287, dated 6th idem.)

*Cf. Section 164 of the Sea Customs Act 1878.

2. Collectors of Customs should be instructed that when a vessel is transferred to the regular coasting trade, the master should be called upon to declare the stores remaining on board and be required to pay duty on such stores as are dutiable. A Collector of Customs can always judge correctly when a vessel is thus transferred. Generally if a vessel is going to another Customs port to take in cargo for a foreign port, or when it is going to a foreign port but carries some cargo for a Customs port at which it is to touch *en route*, it is not transferred to the coasting trade. But if a vessel is carrying cargo exclusively for a Customs port and is not about to proceed at once on a foreign voyage or is going to a Customs port seeking cargo for another Customs port, it may be considered as in the coasting trade. (G. I. F. & C., No. 3275, dated 29th September 1881; *vide* G. R. No. 6062, dated 14th October 1881.)

3. Masters and owners of native craft engaged in the coasting trade should be required to prepare in future the documents usually presented by them at the Customs Houses, in English instead of in the

vernacular. (G. R. No. 1517, dated 25th February 1889, and 1124, dated 11th February 1890.)

4. The following rules framed with the sanction of Government by the Commissioner of Customs under Section 9, clauses (*a*) and (*c*), of the Sea Customs Act, 1878, prescribing and limiting the powers, duties and procedure of officers of Customs in respect of general passes valid for the ports of more than one Presidency, and in carrying out the provisions of the Act relating to vessels sailing under such passes are published for general information :—

Interpretation.

"Agent" includes masters and owners.

1. In these rules the word "Agent" shall include masters and owners.

Notified Ports.

The words "Notified Port" mean any foreign port regarding which it has been notified under Section 13 of the Sea Customs Act, VIII of 1878, that all goods imported from or exported to the same shall be treated as goods imported from or exported to Customs ports.

Foreign Ports.

The words "Foreign Port" shall include all foreign ports whether on the continent of India or not, except those regarding which a notification has been issued as above.

Dutiable goods.

The words "Dutiable cargo or dutiable goods" shall be held to mean—

(*a*) All goods shipped from foreign ports for Customs ports or notified ports, whether transhipped at any Customs or notified port or not ;

(*b*) All goods specified in schedules 2 and 3 of the Tariff Act, XI of 1882, whether shipped from or to foreign ports or Customs ports or notified ports ;

(*c*) All goods exported under claim for drawback or under bond for duty of Customs or Excise ;

(*d*) All goods the importation or exportation of which is prohibited or restricted under Section 18 of the Sea Customs Act, or any other law for the time being in force.

Free goods.

The words "Free cargo or free goods" shall be held to mean all goods which do not fall within the above definition of dutiable.

General.

Scope of rules.

2. The conditions on which every general pass issued for a coasting steam vessel shall be granted, and the powers, duties and procedure of officers of Customs relating to vessels sailing under a general pass, shall be as hereinafter set forth.

Issue of General Pass.

3. (*a*) Every general pass issued in the Bombay Presidency for a coasting steam vessel shall be granted by the Collector of Customs, Bombay, under his own signature.

Its form.

(*b*) It shall be in the form prescribed in Appendix A.

The term of its validity.

(*c*) It shall be terminable on the 31st July in each year, and shall be renewable by endorsement on application to the Collector of Customs.

Its extent.

(*d*) It shall be stated on the face of every general pass whether it is valid—

(1) For certain specified ports only; or

(2) For all Customs ports and notified ports throughout India.

Its custody.

(*e*) The pass shall remain in charge of the commander or other responsible officer of the vessel for which it is granted.

Pass to be kept in conspicuous place and delivered on demand.

(*f*) It shall be kept posted up in a conspicuous place on board, and shall be shown to any Customs officer on demand.

Copy of rules to be furnished therewith.

(*g*) A copy of these rules shall be furnished with each pass for the use of the ship to which it relates.

Pass where obtainable.

(*h*) The agents or owners may choose at their option at which presidency the pass shall be taken out.

Effect of General Pass.

(*i*) The granting of a general pass shall not relieve the agents of a vessel from any such provisions of the Customs Act, or of any rules for the time being in force under that Act, or of any such law for the time being in force as may be applicable to them.

Obligations it imposes.

(*j*) By applying for a general pass the agents of a vessel bind themselves, should a pass be granted, to be responsible:

(1) That all port and light dues shall be paid and all duties short levied or refunds or drawbacks erroneously disbursed in consequence of errors or omissions in the cargo books, manifests or other documents they are required to keep or put in, shall be made good on demand; and further

(2) That they shall deposit with the Collector of Customs a sum in cash or Government promissory notes amounting to Rs. 500 for each vessel, but not more than Rs. 3,000 for any one company's line, and shall give him a general authority to recover from the said deposit all sums adjudged to be due from them, whether

as dues, duties, recoveries, fees or penalties in respect of the vessel for which the pass is granted, or of any other vessel or vessels belonging to the same owners and also sailing under a general pass.

Nothing in this condition, however, shall be held to prejudice their right to appeal as provided by Section 188 of the Sea Customs Act, VIII of 1878, in any case in which they may consider themselves aggrieved by the Collector's decision.

Form of cargo book to be kept.

4. (*a*) A cargo book in the form B should be kept on board every steamer sailing under a general pass. The said cargo book shall be kept in accordance with the requirements of Section 165 of the Sea Customs Act, VIII of 1878, and shall further show separately the dutiable and free cargo received at each port for each port, whether Customs or foreign. Cargo received for transhipment shall be shown as for the port at which transhipment is to take place, but the port of ultimate destination shall also be given.

Not to dispense with manifest.

(*b*) The keeping of the said cargo book shall not be held to dispense with the presentation of manifests, except in so far as may be hereinafter provided.

The agents shall be at liberty to add to the form prescribed any columns they may require to adapt it to their own purposes.

General pass not to exempt from fees or special restrictions.

5. No general pass shall be held to exempt the agents or masters of vessels sailing under a general pass from payment of any fees for special services or from any restrictions as to lading or discharge of dangerous goods imposed upon them by the rules of any port at which the pass is valid.

Lading and Clearance.

Except at final ports entry outwards and shipping bills granted in anticipation of arrival.

6. At all intermediate ports vessels sailing under a general pass may be entered outwards and shipping bills granted in anticipation of arrival. At final ports the special permission in writing of the Collector will be required.

Shipping bills in English required except for transhipment and passengers' baggage.

7. No goods except transhipment goods and passengers' baggage shall be received on board without a shipping bill. All shipping bills shall be in English; and at ports where there are no facilities for their preparation in that language, the agents of the vessel shall be bound to provide for this requirement. Shipping bills shall be in the annexed form C. For free goods they shall be prepared in duplicate, printed in black and blue. For

dutiable goods they shall be in triplicate, printed in black, blue and red, with the word "dutiable" printed across in large type in red ink.

Shipment of free cargo.

8. Free cargo may be shipped at any time day or night, except on Sundays or holidays, without special permission or supervision: provided that no goods shall be shipped at night without supervision except such as have been water-borne for shipment during ordinary working hours.

9. Dutiable goods shall not be shipped except under Customs supervision. The original shipping bill shall be filed at the Customs House, and the duplicate shall accompany the goods on board. The triplicate shall be retained by the officer supervising the shipment, either at the wharf or on board, who, after endorsing upon it the particulars of the goods actually received on board, shall return to the Customs House for use in checking the vessel's export general manifest, as provided below.

Endorsements on duplicates.

10. The agents shall cause the endorsements so made upon such triplicates to be copied on the duplicate shipping bills for dutiable goods, and shall also be responsible that the particulars of the free goods actually received on board are endorsed on the duplicate shipping bills relating thereto. Those for dutiable goods shall accompany the vessel; those for free goods shall be retained by the agents for presentation with the export manifest.

Application for port clearance.

11. Port clearance must be applied for during office hours, unless otherwise directed by the chief Customs officer, and at least four hours before the departure of the vessel, and must be sent on board before she actually leaves the port.

Export manifest when to be put in.

12. The export manifest shall be in the same form as is prescribed for the cargo book by Rule 4. It must be put in by the agents within five clear working days from the date of sailing, and must be accompanied by a duplicate prepared in separate parts one for each port for which goods have been shipped, and by the duplicate shipping bills for free goods endorsed with particulars of actual shipments as required by Rule 10.

Duties of Customs officers in respect of shipping bills, manifests, &c.

13. After the original and duplicate have been compared and checked with the triplicate shipping bills for dutiable goods, and the duplicate shipping bills for free goods, the different parts of the duplicate manifest shall be sent by post, together with the

corresponding duplicate or triplicate shipping bills, as the case may be, to the Custom Collector at the ports to which they respectively relate, and the original export manifests shall be retained for use in conjunction with the original shipping bills in recording export statistics.

Entry and Discharge.

Extract from cargo book to be presented on Customs House.

14. Within 24 hours after arrival in any Customs port, final or intermediate, a duly authenticated extract from the cargo book kept on board as required by Rule 4, showing all cargo, free or dutiable, to be discharged, whether for landing or transhipment at that port, shall be presented at the Customs House, together with the duplicate shipping bills referred to in Rule 9 for all dutiable cargo comprised in the extract which may have been shipped at Customs ports.

Note.—The form of the extract may be modified by the substitution of columns for record of presentation of bill of entry and final clearance of dutiable goods, for columns 7 and onward in the form of cargo book.

Extracts from cargo book or boat notes to be furnished for checking discharge of cargo.

15. At ports where the cargo is to be discharged direct on to a wharf, a duplicate of the extract from the cargo book shall be furnished for use in checking the cargo as it is landed. When the cargo has to be discharged into boats, the duplicate copy may be dispensed with, but a boat note showing clearly all particulars necessary to the identification of the packages, and signed by a responsible officer of the ship, shall accompany each boat load ashore:

Provided that at ports of call where the extract from the cargo book to be put in under Rule 14 or a list of the cargo is handed to the Customs officer on board, or accompanies the goods ashore, no boat notes or duplicate extract from the cargo book need be insisted upon.

Conditions as to discharge at certain ports in Bengal and Madras.

16. At ports in the Lower Provinces of Bengal and at ports in the Madras Presidency (the chief port of Madras excepted) discharge may be commenced as soon as the vessel drops anchor, when free cargo may be landed at any time, day or night, without special permission or supervision, but no cargo from any foreign port and no cargo from any Customs port, which was transhipped from a foreign port, shall be discharged except under the written authority of the proper officer of Customs.

In the Bombay Presidency.

17. At ports in the Bombay Presidency discharge may be commenced as soon as the vessel drops anchor, and cargo, whether dutiable or free, may be landed at any time, day

or night, except on Sundays and holidays, without special permission or supervision, except in respect of work at wharves where supervision may be necessary out of hours: provided that the agents shall be responsible that dutiable cargo shall be covered by separate boat notes or lists if the cargo is discharged by boat and stacked separately on the wharf, and that it shall only be delivered on production of bills of entry duly passed by the Customs Department, and on payment of any duty that may be due upon them.

Bills of entry.

18. These bills of entry shall be in the usual form for goods imported by foreign-going vessels, and shall be granted upon the extract from the cargo book filed at the Customs House as required by Rule 14, after check, if the goods are said to have come from a Customs port, with the shipping bills filed with the extract.

NOTE.—*See* note to Rule 14.

At ports of Madras.

19. At the ports of Madras, subject to the right of the Master Attendant to regulate the boat traffic on considerations of weather, goods may be landed on the beach or at the pier at any hour between 6 A.M. and 6 P.M. of sunrise and sunset, but not afterwards, unless the cargo boats have left the ship's side by 6 o'clock P.M., in which case they shall be entitled to discharge at the pier up to 6 P.M. on Sundays and holidays as well as on ordinary work days. The Collector of Sea Customs may, at his discretion, extend the time for the landing of goods on good cause for granting the extension being shown. The regulated fees must be paid to the subordinates of the Customs and Marine Departments in accordance with the prescribed rules in consideration of the extra labour entailed, whenever they are called upon to work overtime or on Sundays and holidays under the orders of the officer in charge of the Customs House.

20. Except at ports in the Lower Provinces of Bengal free cargo may be removed by the owners as soon as it has been checked off on the extract from the cargo book furnished for the purpose or cargo list, or boat notes, as contemplated in Rule 15; when the cargo has not been checked off on the original extract from the cargo book, the cargo list, duplicate extract or boat note used, for the purpose, as the case may be, shall be retained for subsequent comparison with the original extract from the cargo book.

Agents to account for discrepancies.

21. The agents of the vessel shall be bound to account, on being called upon to do so, for all discrepancies both as to free and as to dutiable cargo, and to make all amend-

ments necessary to secure the correctness of the documents put in by them.

Agents to arrange for despatch certificates from foreign ports as to shipments,

22. The agents shall further be bound to undertake that when the vessel touches at any foreign port in the course of any coasting voyage, a certificate under the signature of the chief officer of Customs at such port shall be despatched within 24 hours of her departure to the Customs Collector of every Customs port for which she has taken in cargo at such foreign port, giving number and description of packages, numbers and marks they bear, and a general description of their contents.

and as to discharge of goods under bond or on drawback.

They shall also be bound to furnish to the chief Customs officer of any Customs port from which any goods may have been shipped under bond for Customs or Excise duty or under claim for drawback, for any foreign port, a certificate from the chief Customs officer of the said foreign port showing particulars of discharge of such goods.

Conditions as to Transhipment applicable to all Ports elsewhere than in the Lower Provinces of Bengal.

Separate entry for transhipment,

23. All transhipment cargo to be discharged or received by a vessel sailing under a general pass shall be separately entered as such in the cargo book of such vessel, and in the extract from the cargo book, or the export general manifest to be put in under Rule 14 or 12 respectively, as the case may be.

Discharge of transhipment goods to be entered on boat notes with counterfoils,

24. The particulars of all cargo discharged for transhipment shall be entered by the Customs officer on board the discharging vessel, or if there be no Customs officer, then by a responsible officer of the ship in a boat note or boat notes with counterfoils, and no such cargo shall be received on board without a boat note, which shall be endorsed by the receiving officer in the same manner as a shipping bill.

Distinct for free and dutiable goods respectively.

Separate boat notes shall be given for free and dutiable goods respectively, those for the latter being rendered readily distinguishable by having the word "dutiable" printed across the face in large type in red ink.

Counterfoils how to be dealt with,

25. The counterfoils shall be sent to the Customs House before the vessel sails, and shall be afterwards checked with the inward extract from the Cargo book, put in by the

discharging ship under Rule 14, and if the goods are from a Customs port or Indian foreign port, with the export manifest and shipping bills, or the certificate of shipment, received from such port as provided by Rules 12 and 22.

Boat notes to be presented by Agents.

26. The boat notes shall also be sent ashore and shall be presented by the agents of the receiving ship in support of the export general manifest to be put in by them after the vessel's departure, as provided by Rule 12. If the goods covered by them are for a Customs port, they shall, after the export general manifest has been checked, be forwarded as accompaniments with the duplicate manifest to the port of destination. If the goods have been shipped at a Customs port, the shipping bills relating to them, received from the port of shipment, shall be sent on with the boat notes and the duplicate of the export manifest to the port of destination.

Supervision and order necessary to transhipment of dutiable goods.

27. Free goods may be transhipped as above without supervision. Dutiable goods shall not be transhipped unless otherwise directed by special order in writing, except in the presence of an officer of Customs, who shall fill in the boat notes and counterfoils required by Rule 24.

Lists of transhipped goods by receiving vessel.

28. If any cargo on which duty has to be recovered at the port of discharge shall have been transhipped for any Customs port, the master of the receiving vessel shall, before he sails, present to the Customs officer on board a list in duplicate of all such cargo received by him for each such port. The Customs officer after verifying the lists shall retain one copy and return the other to the master for presentation on arrival to the Customs authorities at the port of destination.

In the case of dutiable transhipment goods from a Customs port the duplicate shipping bills brought on by the discharging vessel shall be transferred to the master of the receiving vessel with the copy of the transhipment list of goods on which duty is to be recovered, for presentation at the Customs port of discharge.

29. Transhipments of dutiable goods from foreign-going vessels shall be subject to general rules as to liability to fees and necessity for tranship permits before transhipment is allowed.

Transhipment rules in Lower Provinces of Bengal.

30. The foregoing conditions 23 to 29 are not applicable to ports in the Lower Provinces of Bengal. At those ports goods for transhipment shall be subject to the following conditions :—

Notification by the Government of Bengal, dated 26th November 1883.

"1. Applications for the transhipment of free goods should be presented to the proper officer of Customs before 3 P.M., and such goods will be allowed transhipment under the pass issued, without any charge.

"2. Applications for the transhipment of dutiable goods should be presented to the proper officer of Customs before 3 P.M. on the day prior to that on which the transhipment is required, accompanied by the fees payable under Section 133 of the Act, on the following scale for the port of Calcutta:—

For each transhipment between the hours of 8 A.M. and 5 P.M.—

	Rs.	a.	p.
On packages not exceeding 50 in number, each	0	4	0
On every ten or less than ten packages in excess of 50...	1	0	0

"3. When transhipments of dutiable goods are not completed before 5 P.M., an additional fee of Rs. 4 will be charged.

"4. Chittagong.—The transhipment fees payable on dutiable goods are as follow:—

	Rs.	a.	p.	
For single packages...	0	8	0	per package.
For goods in bulk ..	6	4	0	per 100 maunds."

Notice by the Collector of Customs, Calcutta, dated 27th June 1882.

"Until further notice the transhipment of free goods will be allowed without the attendance of a preventive officer and without any charge. It will still, however, be necessary to obtain the permission of the Collector of Customs for transhipment under Section 128 of Act VIII of 1878.

"2. Unless it is clearly shown by the manifest or other document produced that the goods to be transhipped are free goods, they will, for the purpose of transhipment, be treated as dutiable goods, and fees charged accordingly.

"3. In the case of free goods, as soon as the transhipment is completed, the transhipper should return the pass to the Collector of Customs with an endorsement showing the number of packages transhipped, and the marks and numbers of the packages, if any, short transhipped.

"4. In the case of dutiable goods, the fees for transhipment will be the same as heretofore, with the exception that the extra fee of Rs. 4 per diem for work after the first day will not be charged so long as the regulation working hours from 8 A.M. to 5 P.M. are not exceeded.

"5. There will be a special form of transhipment pass for free goods, the present form being used for dutiable goods."

Stores.

31. No stores shall be transhipped from any foreign-going vessel to any vessel sailing under a general pass except with the permission of the proper officer of Customs.

Passengers' Baggage.

32. Passengers' baggage may be shipped and discharged at any time without supervision or restriction except as regards baggage shipped at foreign ports. It will be the duty of the master to enter all such baggage in his cargo book and extracts therefrom to be presented under Rule 14, and to see that no such baggage is landed out of hours at any Customs port unless it has been passed by a Customs officer on board.

APPENDIX A.

Form for General Pass.

This General Pass is granted to the S. S.

of Register

No. , Tons , belonging to

under the provisions of Section 164 of the Sea Customs Act VIII of 1878.

This pass shall be in force until the 31st day of July 189 , inclusive, subject to the power of revocation vested in the Chief Customs Authority of this Presidency by clause 3 of the said section, and to the due observance, by the master, owners or agents, of all obligations imposed upon vessels sailing under a general pass for the time being in force, and of all the conditions on which this pass is granted and which are more particularly set forth in the (printed) statement thereof herewith delivered, and shall, so long as it is current, entitle the said S. S.

to the benefit of all facilities provided by such rules for entry and lading, discharge and clearance at all ports for which it is valid, as specified below.

Provided that this pass shall not be valid for any voyage or voyages which the said S. S.
may make otherwise than as a regular coasting vessel during the period of its currency.

Dated. }
189. }

Collector of Customs.

Extended to 31st July 189 .

Collector of Customs.

Ports for which this Pass is valid.

All Customs ports throughout British India,

or

All Customs ports throughout

the { Presidencies of
.....and
.....

or

Bombay,
Kárwár,
Tellicherry, &c. (*specifying them by name*).

Collector of Customs.

APPENDIX B.

Form of Cargo-book prescribed by Rule 4.

S. S. , Tons , Register No.
Master , under colors, Voyage No. , sailed from , on the 189, for

No. and Date of Shipping Bill or other authority for shipment.	Marks and Number of Packages.	DESCRIPTION OF CONTENTS.		Shipper's Name.
		Dutiable as defined in Clause 1 of the Rules.	Free as defined in Clause 1 of the Rules.	
1	2	3	4	5

Consignee's Name.	Port for which shipped.	DATE OF		Remarks.
		Shipment.	Delivery.	
6	7	8	9	10

EXPLANATIONS.

The name of each port at which cargo is shipped to be written across the form, and below it the names of each port for which cargo has been shipped, with particulars of the cargo shipped to be entered.

Column 9 to be filled in when cargo is discharged.

Export General Manifest to be in the same form as the entries under each port of shipment, with the addition of such columns as may be prescribed for registration purposes by local authorities.

Import general manifest or extract required under Rule 14 for each port to be in the form of a collection of entries of cargo shipped for that port under the various ports of shipment headings, with the addition of such columns as the local authorities of each Presidency may prescribe for clearance or registration purposes.

Transhipment goods to be indicated by a note in the column of Remarks.

APPENDIX C.

Form of Shipping Bill.

Entry of Goods exported by
from per under
colors to

1	2		3	4		5	
Marks.	Number and Kind of Packages.		Description of Goods.	Weight or Quantity.		Market Rates for value.	

6	7				8
Market or Real value under Section XXIX of Act VIII of 1878.	DUTY RECOVERED, IF ANY.				Remarks for the guidance of Customs Officer at the Port of Discharge.
	Rate.		Amount.		

EXPLANATIONS.

Any additional columns or endorsement forms required for purposes of registration, check, transfer, &c., by local usage may be added under the orders of local authorities.

In shipments of free goods, columns 7 and 8 may be left blank.

An additional column may be opened for specifying the class of goods to be shipped, namely, warehouse or drawback goods, goods exported under special rule of restriction, country goods subject to duty, and country goods free of duty.

(G. N. No. 4581, dated 1st July 1890.)

Note.—The above rules were republished for Sind under the Commissioner in Sind's Notification No. 2455, dated 17th July 1890.

5. In exercise of the power conferred by Section 157, clause (*a*) of the Sea Customs Act, 1878, the Governor in Council is pleased to make the following rules in supersession of all rules heretofore made by him under the said clause of the said section at present in force, *viz.* :—

(1) The provisions of Sections 85 and 88 of the said Act are extended to all coasting vessels of whatever description engaged in coasting trade in any part of the Presidency of Bombay and to all goods imported or exported in any such vessel.

(2) The provisions of Section 64 of the said Act, not including those of clause (*a*) of the said section and the provisions of Section 66 of the said Act, are extended to all coasting vessels of the following descriptions and to all goods imported or exported therein, *viz.*, steamers and square-rigged vessels engaged in any part of the Presidency of Bombay in coasting trade.

(3) All the provisions of the chapters and sections of the said Act mentioned in Section 156

thereof, other than those specified in the two last preceding rules, are extended to all coasting vessels of the following descriptions and to all goods imported or exported therein, namely, steamers and square-rigged vessels engaged in any part of the Presidency of Bombay in coasting trade which do not possess a general pass under Section 164 of the said Act.

(4) The provisions of Sections 55 and 63 of the said Act shall so far extend to all coasting vessels to which they have not already been extended, as to require that every import and export manifest to be delivered at ports of final destination and first departure by the master of every such vessel, shall contain, and show separately particulars of all arms and ammunition kept or carried as part of the ordinary equipment thereof.

(5) The provisions of Sections 54, 55 and 86 of the said Act are extended to all coasting vessels of the following description and to all goods imported therein, *viz.*, steamers engaged in any part of the Bombay Presidency in coasting trade which possess a general pass under Section 164 of the said Act other than one valid for the ports of more than one presidency granted under the rules issued under Government Notification No. 4581, dated 1st July 1890, published at page 596, Part I, of the *Bombay Government Gazette* dated the 3rd idem.

(G. Ns. Nos. 4026, dated 20th June 1888, 8769, dated 19th November 1889, and 7374, dated 26th October, 1891.)

6. In exercise of the power conferred by Section 157, clause (*a*), of the Sea Customs Act, 1878, the Governor of Bombay in Council is pleased to make the following rule, *viz.*:—

At the port of Bombay, the provisions of Sections 61 and 136 of the said Act are extended to all coasting vessels of the description known as country craft and to all goods exported therein.

(G. N. No. 4437-I., dated 25th May 1892)

7. Clause (*b*) of Section 157 of the Sea Customs Act, 1878, does not authorize the Local Government to deprive coasting vessels of privileges which the Act specially confers upon them as upon other vessels; it merely empowers the Government to *exempt* such vessels from certain provisions of the Act. (L. R. No. 401, dated 6th April 1888; *vide* G. R. No. 4026, dated 20th June 1888.)

8. In exercise of the powers conferred by Section 157, clause (*c*), of the Sea Customs Act, 1878, the Governor of Bombay in Council is pleased to make the following rule:—

A vessel arriving at a port in the Bombay Presidency with dutiable stores on board shipped at a foreign port may, when she becomes a coasting vessel, carry such stores on payment of the

duty chargeable thereon: provided that if they are intended for consumption after the vessel shall have re-entered the foreign trade and shall have ceased to be a coasting vessel, such stores may be carried without payment of duty, on their being sealed up under a Customs seal kept unbroken until the vessel has obtained entry outwards for a foreign port.

(G. N. No. 4437 E., dated 25th May 1892.)

Note.—This notification is also applicable to Sind; *vide* G. Rs. Nos. 4437, dated 25th May 1892, and 6680, dated 19th August 1892.

9. In exercise of the power conferred by Section 157, clause (*d*), of the Sea Customs Act, 1878, the Governor in Council is pleased to make the following rule, *viz.*:—

The conveyance of country liquor, as defined in the Bombay A'bkári Act, between the ports of Bombay and Karáchi in any coasting vessel, other than a vessel propelled by steam, is prohibited.

(G. N. No. 4437 K., dated 25th May 1892.)

10. In exercise of the powers conferred by Section 53 (2) and (3) of the Native Passenger Ships Act X of 1887, the Governor of Bombay in Council is pleased, with the previous sanction of the Governor General in Council, to issue the following rules for observance by coasting steamers sailing under general passes granted to them under the provisions of Section 164 of the Sea Customs Act VIII of 1878, when embarking or discharging passengers at the ports under the control of the Collector of Salt Revenue, Bombay Presidency:—

I. The owner of every such steamer shall provide two separate gangways on each side, two fore and two aft.

II. It shall be the duty of the master of every such steamer to have two of such gangways, one fore and one aft, lowered immediately after the signal referred to in Rule 1 of the Rules issued under Section 6 of the Indian Ports Act X of 1889 (Government Notification No. 1735 of the 5th March 1890) is exhibited.

III. No master of such vessel shall permit passengers to embark except by the aft gangway so lowered, or shall permit passengers to be discharged except by the fore gangway.

Every owner of such steamer shall for every breach of Rule No. I of these Rules be punished with fine which may extend to two hundred rupees and, when the breach continues, shall be punished with a further fine which may extend to twenty rupees for every day after the first during which the breach continues. Every master of such steamer shall for every breach of No. II or III of these Rules be punished with a fine which may extend to two hundred rupees.

(G. N. No. 3335, dated 20th August 1890.)

XVII.—OFFENCES AND PENALTIES.

1. The following opinion of the Honourable the Advocate General, No. 93, dated 5th October 1889, was communicated to the Commissioner of Customs for information and guidance :—

"I understand from the papers sent to me that it is not disputed that the bank took the shipping documents relating to the goods, in respect of which the offence of importation with a counterfeit trade mark applied is alleged to have been committed, as cover to or security for a bill of exchange discounted by the bank in the ordinary course of business, and that the bank had no knowledge or reason to suppose that the goods to which such documents related bore a counterfeit trade mark. If this be so, it is in my opinion impossible to consider that the bank was concerned in any offence within the meaning of Section 167 (8) of the Sea Customs Act; and I think that the fine of Rs. 500 if levied ought at once to be refunded. The goods, however, to which the counterfeit trade mark has been applied are liable to confiscation; as this penalty is attached to the goods whether or not their owner has been concerned in any offence.

"I have not seen the alleged counterfeit trade mark. But I wish again to repeat a caution which I have before given to the Customs authorities not to accept the statement of a person who asserts that his trade mark has been counterfeited except the case is free from any possible doubt. Few points are more difficult to decide than whether one mark is a counterfeit or colourable imitation of another mark or not; and the person who asserts that his trade mark has been infringed ought to be put to establish the infringement in a Court of Law before the Customs authorities act on his assertion. The certificate of registration under the Patents Designs and Trade Marks Act, 1883, proves the existence of the trade mark but not its infringement. If this caution be neglected, I am certain that Government will be plunged into costly litigation; as it will be the object of every person entitled to a trade mark to get the Customs authorities to fight his battles for him."

(G. R. No. 8013, dated 22nd October 1889.)

2. The proper construction of the words "goods shall be liable to confiscation and any person concerned in any such offence shall be liable to a penalty" occurring in Section 167 of the Sea Customs Act is that both, or only one, and either, of the punishments therein mentioned, that is to say (1) confiscation and a penalty, or (2) confiscation only or (3) a penalty only, may be legally inflicted. (Adv. Gen. No. 65, dated 11th August 1890; *vide* G. R. No. 6161, dated 30th idem.)

3. Sections 55 and 167 (17) of the Sea Customs Act, 1878, give no authority to recover duty on shortages of bottled wines and spirits not satisfactorily accounted for, nor is there any other authority which entitles the Customs Department to charge the import duty on any article not actually imported into British India. The opinion expressed by the Advocate General in his memorandum No. 43*

* "The meaning of the phrase 'imported by sea' is now under consideration by the High Court in the case of *Limji Jamsetji* vs. *The Secretary of State*, in which the question arose with regard to the importation into the port of Broach of a cargo of salt. Pending the decision of the High Court, I am of opinion

dated 30th June 1874, is merely to the effect that goods brought into Bombay Harbour must be considered as "imported by sea." There is no doubt that duty is payable upon such goods as provided by Act VIII of 1878, but this is very different from saying that duty is payable upon goods which may not actually have been brought into the harbour, but which are treated by the Customs Authorities as having been imported merely because they are entered in the bill of entry. The duty is leviable upon the quantity and value of goods actually brought into the harbour, and the bill of entry or shipping bill is very good *primâ-facie* evidence of this quantity and value, but there is nothing in the Act to prevent the shipowners from amending the bill within the time allowed by Act VIII of 1878. (Adv. Gen. Nos. 12, dated 2nd February, and 79, dated 17th August 1891; *vide* G. R. No. 6069, dated 4th September 1891.)

4. A master cannot be held responsible under No. 17 of Section 167 of the Sea Customs Act for any articles missing from a case on board his vessel if the case is unbroken and it appears in the manifest (as it always does) as a package the contents of which are unknown; but the master may be held responsible if the package is found broken on board and it can be shown by reasonable evidence that the contents are deficient. The master is in no case responsible if the breakage or deficiency is not discovered until after the goods have been landed under Section 85; nor is the agent of the vessel in any case made responsible by the law as it now stands for duty or penalties on goods landed under Section 85 into his custody.

It is, however, optional with the Collector to grant or refuse the permission required by Section 85, and if he considers it necessary to do so, for the protection of the public revenue, he is at liberty to refuse permission unless the agent agrees in writing to accept liability for all duties which would or might have been recoverable in respect of missing or deficient goods had the cargo been examined on board, or makes such other arrangement as satisfies the Collector that the public interests will not suffer by the cargo being discharged into the custody of the ship's agent. (G. I., F. & C., No. 4271, dated 15th October 1891; *vide* G. R. No. 8028, dated 24th November 1891; *vide* also G. R. No. 8114, dated 13th October 1892.)

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that, the words 'imported by sea' in Section 7 of Act VI* of 1873 must be construed according to their literal meaning, that is 'conveyed or carried into by sea.' The propriety of this literal interpretation of the words is supported by the subject-matter of the Act, as well as by the context of the section itself. The Act is one for the transhipment of goods; and the contest refers to re-export by sea from the same port. No 'laying of the goods on land' is therefore contemplated; and the clear inference from the terms of the section is that the re-export may be in the same bottom, as the duty on such re-export is declared to be the same as the fee which would have been payable 'in case of transhipment'....." (Adv. Gen No. 43 dated 30th June 1874; *vide* G. R. No. 3503, dated 13th July 1874.)

* Repealed by Act VIII of 1878.

XVIII.—REWARDS.

1. The following rules for regulating the grant of rewards for the detection and prevention of offences against the Sea Customs Laws in the Bombay Presidency are published for general information :—

(1) When the confiscation of any property has been ordered or any penalty has been adjudged under the provisions of the Sea Customs Act, VIII of 1878, the Collector of Salt Revenue in the case of confiscations and penalties adjudged by officers of the Salt Department, and the Deputy Commissioner of Customs in the case of confiscations and penalties adjudged by officers of the Bombay Custom House, may, subject to the general control of the Commissioner of Customs, grant, in such proportions as they may think fit, to any person or persons who may have contributed to the seizure of the property or the conviction of the offenders rewards not exceeding the value of the property confiscated *plus* the amount of any fine recovered.

(2) In any case in which, in the opinion of the Commissioner of Customs, any person has performed any service of special merit in respect of the prevention or detection of smuggling or of any offence against the Sea Customs Laws, the Commissioner may grant to such person a reward not exceeding in amount Rs. 50. A reward granted under this rule may be in addition to, or in lieu of, any reward that may or might have been granted under Rule I.

(3) The Commissioner of Customs, or with his sanction the Collector of Salt Revenue or the Deputy Commissioner of Customs, may incur at his discretion expenditure not exceeding Rs. 100 in each case for the employment of informers or for other purposes connected with the prevention or detection of smuggling or of any offence against the laws relating to Sea Customs.

(G. N. No. 2181, dated 27th April 1878.)

2. The following rules for regulating the grant of rewards for the detection and prevention of offences against the Sea Customs Laws in Sind are published for general information :—

(1) When the confiscation of any property has been ordered, or any penalty has been adjudged under the provisions of the Sea Customs Act VIII of 1878, the Collector of Customs in the case of confiscations and penalties adjudged by officers of the Customs Department may, subject to the general control of the Commissioner in Sind, grant, in such proportions as he may think fit, to any person or persons who may have contributed to the seizure of the property or the conviction of the offenders, rewards not exceeding the value of the property confiscated plus the amount of any fine recovered.

(2) In any case in which, in the opinion of the Commissioner in Sind, any person has performed any service of special merit in respect of the prevention or detection of smuggling or of any offence against the Sea Customs Laws, the Commissioner may grant to such person a reward not exceeding in amount Rs. 50. A reward granted under this rule may be in addition to, or in lieu of, any reward that may be or might have been granted under Rule I.

(3) The Commissioner in Sind or, with his sanction, the Collector of Customs may incur at his discretion expenditure not exceeding Rs. 100 in each case for the employment of informers or for other purposes connected with the prevention or detection of smuggling, or of any offence against the laws relating to Sea Customs.

(G. N. No. 6518, dated 20th September 1882.)

XIX.—SUNDAY AND HOLIDAY WORKING.

1. The following rules respecting the working hours of the Preventive and Wharf Departments of the Custom House in Bombay having received the approval of Government, are published for general information, under Section IV of Act VI of 1863:—

Ordinary working hours on board ship or on the wharves shall be from sunrise to sunset, except on Sundays, Christmas day, Good Friday, New Year's Day, and Queen's Birthday, which shall be close holidays.

Preventive or wharf officers who may be required by ship masters, merchants, or others, to work before or after the above hours, on ordinary working days, shall be paid the following fees by the parties requiring their services:—

	Rs.	a.	p.
From sunset to midnight or for any portion of that period	5	0	0
From midnight to sunrise or for any portion of that period	5	0	0
For *extra* officers employed at the special request of ship masters or others, per working day	5	0	0

For officers of the permanent establishment or for extra officers employed during Sundays or close holidays:—

	Rs.	a.	p.
From sunrise to sunset or any portion thereof.	10	0	0
From sunset to sunrise or any portion thereof.	10	0	0

In addition to the foregoing, conveyance hire shall be charged for any officers deputed at the special request of merchants or others to superintend the landing or shipping of goods at distant bandars not authorized for the general receipt of such goods. (Commissioner of Customs' Notification, dated 24th January 1865; *vide* G. R. No. 251, dated 21st idem.)

Note.—The above rules were extended to the Customs House in Karáchi by G. R., F. D., No. 1821, dated 23rd May 1878.

2. The rule in force in Bombay of paying to pilots the fees recovered from vessels leaving port on Sundays, holidays and after hours should also be introduced in Karáchi. (G. R. No. 903, dated 19th February 1880.)

Note.—A similar privilege was granted by Government Resolution, Marine Department, No. 28, dated 10th January 1878, to the Native pilots and the crews of boats employed on night pilotage at Aden.

3. The following rules for the Port of Karáchi, in respect of working hours on board ships and on the wharves, prescribed by the Commissioner in Sind, with the approval of His Excellency the Governor of Bombay in Council, are published for general information:—

1. Ordinary working hours on board ships and at the wharves shall be from sunrise to sunset, except on Sundays, Christmas Day, Good Friday, New Year's Day, and the Birth Day of Her Majesty the Queen-Empress, and any day which Government may specially appoint to be observed as a general holiday, which shall be close holidays.

2. But goods may be discharged from a ship or shipped or waterborne for shipment from a wharf, or passed from or on to a wharf, on importation or exportation between sunset and sunrise and on close holidays (except Sundays) on written permission to do so from the Collector of Customs. For each such permission fees shall be recovered at the rates prescribed in the appended table.

3. The Collector of Customs may, by an order in writing, permit work on Sundays on board ships on payment, in addition to the fees prescribed in the appended table for work on close holidays, of a fee equal to one day's demurrage subject to a minimum charge of Rs. 50 and a maximum charge of Rs. 200 for each ship on which work is carried on. Demurrage for the purpose shall be calculated at the rate of $6\frac{1}{4}$ annas per ton of registered tonnage. But it shall be within the discretion of the Collector of Customs to remit or reduce the special fee for Sunday work leviable on mail steamers which cannot avoid working cargo on Sundays. Such remission shall not ordinarily be made except in the case of mail steamers, for which Karáchi is a port of call only.

4. The discharge of explosives shall be considered as exempted from the special fee for Sunday work, the ordinary fee for close holidays only being paid in such cases. But explosives shall not be discharged on Sundays without written permission from the Collector of Customs.

5. No Sunday traffic shall be permitted on any wharf, pier or jetty, save as may be necessary, for the loading or unloading of ships lying alongside, for which special permission has been obtained under Rule 3.

Table of Fees for working out of authorized hours and on close holidays (except Sundays) on board vessels and at the wharves.

Nature of Work	On ordinary days out of authorized hours.		On close holidays (except Sundays).		
	From sunset to midnight or any portion of that time.	From midnight to sunrise or any portion of that time.	From sunrise to sunset or any portion of that time.	From sunset to midnight or any portion of that time.	
1. Discharging or shipping cargo from or on to the importing or exporting vessel.	Rs. 5 for each vessel.	Rs. 5 for each vessel.	Rs. 10 for each vessel.	Rs. 10 for each vessel.	
2. Passing goods from or on to a wharf for importation or exportation.	Rs. 5 for each importer or exporter.	Rs. 5 for each importer or exporter.	Rs. 10 for each importer or exporter.	Rs. 10 for each importer or exporter.	
3. For landing or shipping goods from or on to cargo boats, on to or from a wharf.	Rs. 5 for each application.	Rs. 5 for each application.	Rs. 10 for each application.	Rs. 10 for each application.	But the Collector may, with the previous sanction of the Commissioner in Sind, make a compounded charge of Rs. 100 for such work to be performed during a month instead of the fee herein prescribed.

(G. R. No. 2294, dated 13th March 1896, and Commissioner in Sind's Notification No. 1200, dated 2nd April 1896.)

4. Government have sanctioned the arrangement made by the Commissioner of Customs, Salt, Opium and A'bkári for the payment of extra remuneration to the officers and other employés of the Preventive Service engaged on patrol duty at night both in the harbour and at the Prince's Dock out of the fund raised by the imposition of special fees levied for the grant of permission to vessels to take in and discharge cargoes on Sundays and holidays. But the whole surplus balance standing to the credit of the fund on 1st April 1889 was ordered to be credited to Government, and it was directed that in future all surplus accumulations from the same source should be similarly credited at the end of each official year, the fees being credited to deposits and the remuneration charged to the same head. The same course is to be followed in Sind in respect of surplus accumulations of fees accruing at Karáchi. (G. R. No. 4488, dated 24th June 1889.)

5. The practice as regards the levying of fees for the working of cargoes on Sundays at the Karáchi Port should be entirely assimilated to that prevailing at Bombay, where besides the charges sanctioned by Government Resolution No. 251, dated 21st January 1865, and a minimum Customs charge of Rs. 50 and a maximum Customs charge of Rs. 200 for each ship on board of which work is carried on (the demurrage for this purpose being calculated at the rate of $6\frac{1}{4}$ annas per ton of registered tonnage), a permit fee of Rs. 200 is levied by the Port Trustees. (G. R. No. 3157 dated 1st April 1892.)

XX.—LAND CUSTOMS.*

1. The Right Honourable the Governor in Council is pleased to declare that the Native State of "Jawhár" situated in the northern part of the Thána Collectorate between the tálukas of Umbargaon and Tárápur shall be deemed to be foreign territory as regards the payment of duty upon salt and opium passing into or out of the said State to or from British Territory under the provisions of Section 3 of Act XXIX of 1857.

His Excellency in Council is further pleased to declare, under Section 6 of the Act above quoted, that the undermentioned routes alone are those by which salt and opium will be permitted to be passed into and out of the said State of "Jawhár" aforesaid, *viz* :—

1.—To the Northward.

1. The junction of the Sanján and Dáhánu roads.
2. Surrowli.
3. Ambersury.

2.—To the Southward.

1. Mahagaum.
2. Ryi Tulli.

3.—To the Eastward.

1. Ransett.

4.—To the Westward.

1. Agwan.

(G. N. dated 26th August 1868.)

Note.—Government Notification dated 8th May 1869, published at page 454 of the *Bombay Government Gazette* of 13th idem, directed that the foregoing notification of 26th August 1868 and the following notification of 18th February 1869 should be considered as having been issued under Section VI of Act XXIX of 1857 and Section IV† of Act XI of 1869, instead of under Sections III and VI of the former Act.

† Cf. Section of the Indian Tariff Act, 1894.

2. The Right Honourable the Governor in Council is pleased, under Section III of Act XXIX of 1857, to declare that the territories of any Native Chief not subject to the jurisdiction of the Courts of the Bombay Presidency shall so far as respects the duties on salt be deemed to be foreign territories, and that salt passing out of such territories into those of this Presidency, is liable to the existing duty.

It is hereby further notified, for the information of the public, in conformity with Sections IV and VI of Act XXIX of 1857, that the undermentioned routes have been fixed on as those alone by which it shall hereforth be lawful to import salt across the Káthiáwár frontier, and that all salt imported or attempted to be imported by any other route across the said frontier will be seized and dealt with according to law.

List of Routes.

On the Gogha frontier by way of Valukur, Tunsa, Bhojpura, Kurukri.

* All the notifications printed under this head, except G. N. Nos. 7644, dated 26th September 1892, and 8938, dated 25th October 1892, are apparently now obsolete. But as they are still technically in force, so far as they have not been formally cancelled, they have been included in this compilation for information.

On the Dhandhuka frontier by way of Dhandhuka Burwalla, Aniali, Salungpur, Barejra.

On the Dholka frontier by way Kunujla, Mitápur and Ghoria.

(G. N.* dated 18th February 1869; *vide* G. R. No. 693 of the same date.)

3. The following is to be substituted for the notification dated 14th December 1875, and published on page 1246 of the *Government Gazette* dated 16th idem.

The notification published on page 148 of the *Government Gazette* of 25th February 1869, Part I, is cancelled so far as it refers to Káthiáwár, and the following is substituted in place of it.

His Excellency the Governor in Council is pleased under Section 4 of Act XI of 1869 to declare that all that part of the Province of Káthiáwár, which lies outside and to the west of the Preventive Frontier as it has been defined by notification of the Political Agent, the same not being subject to the Courts or Civil authorities of the Bombay Presidency, shall be deemed to be foreign territory in so far that salt passing out of such territory across the said Frontier Line shall be liable to the duties specified in Schedule A to Act No. XVI of 1875 (The Indian Tariff Act), or any other law for the time being in force relating to the duties of Customs on goods imported and exported by sea.

It is hereby further notified for the information of the public, in conformity with Sections 4 and 6 of Act XXIX of 1857, that the undermentioned route has been fixed on as that alone by which it shall henceforth be lawful to import salt across the said Frontier Line, and that all salt imported or attempted to be imported by any other route will be seized and dealt with according to law.

Route.

By the way of Dhandhuka.

(G. N. dated 25th January 1876; *vide* G. R. No. 557 of the same date.)

4. Under Section 4 of Act XI of 1869, the Right Honourable the Governor in Council is pleased to declare the territories of His Highness the Gáikwár to be foreign territory for the purposes of the abovementioned Act.

(G. Ns. dated 11th January 1870 and 11th May 1870.)

5. Under Section 4 of Act XI of 1869, the Right Honourable the Governor in Council is pleased to declare the territories under the dominions of His Highness the Nizám to be foreign territory for the purposes of the abovementioned Act. (G. Ns. dated 11th January 1870 and 11th May 1870.)

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* This notification was cancelled, so far as it refers to Káthiáwár, by Government Notification dated 25th January 1876.

6. Under Section 4 of Act XI of 1869, the Right Honourable the Governor in Council is pleased to declare the Native States in Káthiáwár to be foreign territory for the purposes of the abovementioned Act. (G. Ns. dated 11th January 1870 and 11th May 1870.)

7. Whereas by Act XI of 1869, the Local Government is empowered to declare by notification in the Official Gazette, that the territory of any Native Chief, not subject to the jurisdiction of the Courts and Civil authorities of the territories under such Government, shall be deemed for the purposes of that Act to be foreign territory, and may declare goods passing into or out of such territory liable to the duties specified in any law for the time being in force relating to the duties of Customs on goods imported and exported by sea: and whereas by Act XXIX of 1857, Customs stations may be established at such places as may be determined by the Governor in Council for the levy of duties or customs on goods exported by land to, or imported by land from such foreign territories; and the Governor in Council may prescribe, by public notice in the Official Gazette, by what roads or passes goods shall be allowed to pass into or out of such foreign territory.

Notice is hereby given, that on and after the 1st day of November 1872, the territories of His Highness the Gáikwár and the Rája of Rájpipla shall be deemed, for the purposes of Act XI of 1869, to be foreign territories, and that from and after that date, spirits and fermented liquors of whatever description passing out of the territories of the said His Highness the Gáikwár and the Rája of Rájpipla into any portion of the Broach Collectorate, shall be liable to the duties specified in Schedule A to Act XIII of 1871, as the duties thereon when imported by sea.

Viz.—

Spirits.—Three rupees per Imperial gallon, the duty to be virtually increased as the strength exceeds London proof.

Fermented Liquors.—One anna per Imperial gallon.

Toddy.—One anna per Imperial gallon.

And from and after the date aforesaid shall be allowed to pass out of the territories of His Highness the Gáikwár and the Rája of Rájpiplá, by the roads on which the Customs stations hereinafter established are situate and no others; and that the following Customs stations are hereby established for the levy of such duties, viz.:—

Samor.
Panoli.
Kharach.

(G. N., dated 23rd October 1872; *vide* G. R. No. 5298 of the same date.)

CUSTOMS.]

8. His Excellency in Council is pleased to publish the following amended notification in lieu of that published at pages 1114 and 1115 of the *Government Gazette* of the 24th October 1872 :—

Whereas by Act XI of 1869, the Local Government is empowered to declare by notification in the Official Gazette, that the territory of any Native Chief not subject to the jurisdiction of the Courts and Civil authorities of the territories under such Government shall be deemed for the purposes of that Act to be foreign territory, and may declare goods passing into or out of such territory liable to the duties specified in any law for the time being in force relating to the duties of Customs on goods imported and exported by sea. And whereas by Act XXIX of 1857, Customs stations may be established at such places as may be determined by the Governor in Council for the levy of duties on Customs on goods exported by land to, or imported by land from, such foreign territories; and the Governor in Council may prescribe, by public notice in the Official Gazette, by what roads or passes goods shall be allowed to pass into or out of such foreign territory.

Notice is hereby given, that on and after the 1st day of November 1872, the territories of His Highness the Gáikwár, the Rájas of Dharampor and Bánsda, and the Naváb of Baroda shall be deemed, for the purposes of Act XI of 1869, to be foreign territories; and that from and after that date, spirits and fermented liquor of whatever description passing out of the territories of the said His Highness the Gáikwár, the Rájas of Dharampor and Bánsda, and the Naváb of Baroda, into the territory of the British Government, shall be liable to the duties specified in Schedule A to Act XIII of 1871, as the duties thereon when imported by sea, viz.:—

Spirits.—Three rupees per Imperial gallon, the duty to be virtually increased as the strength exceeds London proof;

Fermented Liquors.—One anna per Imperial gallon;

Toddy.—One anna per Imperial gallon;

and from and after the date aforesaid shall be allowed to pass out of the territories of His Highness the Gáikwár, the Rájas of Dharampor and Bánsda, and the Naváb of Baroda, by the roads on which the Customs stations hereinafter established are situate and no others; and that the following Customs stations are hereby established for the levy of such duties, viz.:—

Kudsad and Sáyan...	Táluká	Olpád...	Zilla Surat.
Dubhal and Wurode.	do.	Chorási.	ditto.
Sarbhon	do.	Bárdoli.	ditto.
Ranveri	do.	Chikhli.	ditto.
Chival	do.	Párdi...	ditto.
Kolva	do.	Jalálpor.	ditto.

(G. N. dated 28th January 1873; *vide* G. R No. 487 of the same date.)

9. Under Section 4 of Act XI of 1869, an Act to make better provision for the collection of Land Customs on certain foreign frontiers of the presidencies of Fort St. George and Bombay, the Honourable the Governor in Council is pleased to declare the Native States in this Presidency, as given in the annexed List, to be foreign territories for the purposes of the said Act, and that all opium passing into or out of the said States and territories is liable to the duty specified in Schedule A of Act XIII* of 1871, or any other law for the time being in force relating to the duties of Customs on goods imported and exported by sea :—

*Repealed by Act XVI of 1875, which has been repealed by Act XI of 1882, which again has been repealed by Act VIII of 1894.

List of Native States connected with the Bombay Presidency.

Baroda.

Kutch.

Káthiáwár.

First Class States—
- Bhávnagar.
- Navánagar.
- Junágad.
- Dhrángadra.
- Porbandar.†

Second Class States—
- Gondal.
- Morvi.
- Limdi.
- Wadhwán.
- Pálitána.
- Rájkot.
- Dhrol.
- Vánkáner and 174 other States of minor importance.

Mahi Kántha.

I'dar and 79 petty States.

Rewa Kántha.

- Rájpipla.
- Devgad-Báriya.
- Lúnáváda.
- Bálásinor.
- Sunth.
- Chhota Udepur and 53 petty States.

Pálanpur.

- Pálanpur.
- Rádhanpur.
- Morváda.
- Váv.
- Váráhi.
- Sántalpur and Chádchat.
- Diodar.
- Terváda.
- Suigám.
- Bhábhar.
- Tharád in Kánkrej.

Surat.

- Dharampor.
- Bánsda.
- Sachin.

Thána.

Jawhár.

Kolába.

Janjira.

Kaira.

Cambay and 17 petty Thákorates.

Kolhápur and Southern Marátha Country.

- Kolhápur.
- Sángli.
- Miraj (2 branches).
- Kurandvád (2 branches).
- Jamkhandi.
- Mudhol.
- Rámdurg.

Sávantvádi.

Sávántvádi.

Dhárwár.

Savanúr.

Sholápur.

Akalkot.

Sátára.

- Jath.
- Bhor.
- Phaltan.
- Pant Pritinidhi.

Khándesh.

6 Mewas and 15 Dáng States, also estates of 5 Political Saranjámdárs.

Panch Maháls.

Petty Bhil Estates.

Sind.

Territory of His Highness Mir Ali Murad of Khairpur.

† Temporarily reduced to 3rd Class.

CUSTOMS.]

10. Section 2 of Act XXIX of 1857 provided for the levy of Customs on goods passing by land into or out of certain foreign European Settlements; and Section 3 of the same Act provided that the Governor of Bombay in Council had power to declare certain Native States to be foreign territory for the purposes of the Act, and to declare goods passing into and out of them liable to the duties fixed by Act I* of 1852.

Section 2 has been entirely repealed and in its place we now have Section 10 of Act XVI† of 1875 (The Indian Tariff Act). Section 3 was repealed by Section 2 of Act XI† of 1869, and Section 4‡ of Act XI of 1869 is now the law applicable to duties on frontiers of Native States. Although Section 2 of Act XI of 1869 was duly repealed, its repeal did not operate to revive Section 3 of Act XXIX of 1857. The recognised principle is that when an Act repealing, in whole or in part, a former Act is itself repealed, the last repeal does not revive the Act or provisions before repealed, unless words be added reviving them.

The notifications of the Government of Bombay noted in the margin were made under the provisions of Section 4 of Act XI of 1869. In the first notification of 23rd October 1872 (at page 1114 of the *Bombay Government Gazette*, 1872), the territories of His Highness the Gáikwár, the Rájas of Dharampor and Bánsda, and the Naváb of Baroda are declared to be foreign territories for the purposes of Act XI of 1869. The same notification declares that "spirits and fermented liquors" passing out of those territories into British territory will be liable to the duties specified for those goods in Schedule A of Act XIII§ of 1871 (The Indian Tariff Act).

As this notification expressly mentions the duties leviable under Act XIII of 1871 and as that Act is no longer in force, the notification so far as it relates to the said duties is no longer in force.

In the second notification of the same date the territories of His Highness the Gaïkwár and the Rája of Rájpipla are declared to be foreign territories for the purposes of Act XI of 1869; and "spirits and fermented liquors" are declared liable to the duties specified in Schedule A of Act XIII of 1871 (The Indian Tariff Act). This notification also, so far as it relates to those duties, is no longer in force.

Section 4 of Act XI of 1869 provides that the Local Government may declare goods passing into and out of such territories liable to the duties specified "in the law for the time being in force relating to the duties of Customs on goods imported and exported by sea," and goods so passing shall thereupon be liable to those duties. Accordingly to render "spirits and fermented liquors" passing from those territories liable to the duties specified in the schedule of Act XVI of 1875 (The Indian Tariff Act) fresh notifications under Section 4 of Act XI of 1869 would be necessary.

* Repealed by Act XIII of 1871, which has been repealed by Act XVI of 1875, which has been repealed by Act XI of 1882, which again has been repealed by Act VIII of 1894.

† Acts XVI of 1875 and XI of 1869 have been repealed by Act XI of 1882, which has been repealed by Act VIII of 1894.

‡ Cf. Section 5 of Act VIII of 1894.

G. N. dated 23rd October 1872, published at p. 1114 and 1115 of the *B. G. G.* of 24th idem.

G. N. dated 11th January 1870, published at p. 19 of the *B. G. G.* of 13th idem.

§ Repealed by Act XVI of 1875, which has been repealed by Act XI of 1882, which has been repealed by Act VIII of 1894.

Section 9 of the A'bkári Act, 1878, provides that no liquor or intoxicating drug shall be imported by land or by sea into any part of the Presidency of Bombay "unless it is liable to the payment of duty under the Indian Tariff Act, 1875," saving the power of the Collector under the order of Government to allow such liquor, &c., to pass on payment of the A'bkári duties or on such other terms as he may see fit.

It follows, therefore, that "spirits and fermented liquors" passing from the above mentioned foreign territories may be dealt with under the A'bkári Act, 1878, and that the notifications being no longer in force need not be expressly cancelled.

So too, with regard to the third notification of the 11th January 1870 declaring the dominions of His Highness the Nizám to be foreign territory for the purposes of Act XI of 1869, as liquor and intoxicating drugs have not been declared in that notification liable to the duties specified in the Indian Tariff Act, 1875, when imported into British India they may be dealt with under the A'bkári Act, 1878.

(L. R. No. 617, dated 21st May 1881; *vide* G. R. No. 3224, dated 4th June 1881.)

No. 314 published at p. 31 of the B. G. G. for 1892, Part I. No. 3885, published at p. 476 of the B. G. G. for 1892, Part I.

11. In exercise of the power conferred by Section 6 of Act XXIX of 1857 and in supersession of the notifications* mentioned in the margin, the Governor in Council is pleased to prescribe the undermentioned as the only routes by which goods will be allowed to pass into or out of the Portuguese possession of Goa and Daman respectively, namely :—

(1) Into or out of Goa :—

From or to the Ratnágiri and Belgaum Districts :

1. By the Bánda Náka.
2. By the Dodámárg Náka.

From or to the Belgaum District :

3. By the Kelghát.

From or to any part of British India by rail :

4. By the Castle Rock Náka on the Southern Maratha Railway.

From or to the Kánara District :

5. By the Digi Ghát.
6. By the Mazali Náka.

(2) Into or out of Daman :—

From or to the Surat District :

1. By the Kunta Náka.
2. By the Chála Náka.
3. By the Kolak Náka.

From or to the Thána District :

4. By the Pathárpunja Náka.
5. By the Kalaipar Náka.

(G. Ns. Nos. 7644, dated 28th September 1892, and 8398, dated 25th October 1892.)

XXI.—PORTS, PORT DUES AND PORT FUNDS.

1. Under the provisions of Act V of 1868, Section 2, the Governor of Bombay in Council, with the consent of the Governor General of India in Council, is hereby pleased to delegate to the Commissioner in Sind all the powers conferred on the Governor of Bombay in Council, as the Local Government of the Province of Sind, by the Indian* Ports Act, 1875.

*Repealed by Act X of 1889.

(G. N. No. 2738, dated 26th May 1880.)

The word "document" as used in Section 2 (3) of the Indian Ports Act, X of 1889, is sufficiently wide in its meaning to include a notification, and therefore the above notification would be construed as referring, on the repeal of Act XII of 1875, to Act X of 1889. (L. R. No. 924, dated 29th July 1889; *vide* G. R. No. 5883, dated 13th August 1889.)

2. Port Officers referred to in Section 3 (2) of the Indian Ports Act, X of 1889, are also designated Marine Transport Officers, as they superintend the embarking and disembarking of troops, but they will not receive any addition to their salaries in consequence. (G. R. No. 129, dated 17th May 1893, Marine Department.)

3. In supersession of the notification published at page 754 of the *Bombay Government Gazette* dated 13th May 1858, it is hereby notified that, in pursuance of the provision contained in Section 5† of the Indian Ports Act, XII of 1875, His Excellency the Governor in Council is pleased, with the previous sanction of the Governor General in Council, to extend specially the provisions of Sections‡ 38, 39, 40 and 41 of the said Act to the port of Karáchi.

†Cf. Section 4b of the Indian Ports Act, X of 1889.

‡Cf. Sections 31, 32, Ibid.

The limits of the port of Karáchi are, with the like sanction and subject to the rights referred to in Section 5 of Act XII of 1875, hereby declared under Section 6§ of the same Act to be the following:—

§Cf. Section 5, Ibid.

> From the extreme end of Manora Point to the end of breakwater, and from it in a line due east to the shore of Ghizri, and thence by high water mark up the Chini Creek and round the head of all the creeks in the eastern, northern and western parts of the harbour by Baba Point, and along the shore of Manora Spit to Manora Point.

(G. N. dated 17th October 1877.)

4. With the previous sanction of His Excellency the Governor General in Council His Excellency the Governor in Council is pleased, under the authority vested in him by Section 4 (*a*) of the Indian Ports Act, X of 1889, to extend the said Act to the ports of (1) Belikeri and (2) Mańki. The limits of these ports are now declared to be as follows:—

> (1) *Belikeri.*—A line from Kodargudda Point to Belikeri Point and the coast banks, &c., within that line up to high water mark (spring tides).

(2) *Manki.*—A line due south from the west point of Manki dung hill for a mile and half, and thence due east to the shore, the coast within that line up to high water mark (spring tides).

Under Sections 33 and 37 of the same Act, His Excellency the Governor in Council is pleased to declare that the amount of port dues to be levied on vessels entering these ports, and the conditions under which such dues shall be levied shall be the same as are now applicable to, and in force in the ports forming the southern group of ports named in the first schedule of the Act.

(G. N. No. 9543, dated 18th December 1889.)

5. In exercise of the powers conferred by Section 6 of the Indian Ports Act, 1889,* His Excellency the Governor in Council is pleased to make the following rules to be observed in the ports named below :—

* X of 1889.

Belápur.	Bánkot.
Mora.	Harnai.
Thal.	Anjanvel.
Mándva.	Jaygad.
Dharamtar.	Ratnágiri.
Nágothna	Jaytápur.
Karanja.	Viziádurg.
Revas.	Devgad.
Alibág.	Málvan.
Revdánda.	Vengurla.

(1) No steamer touching at any of the aforesaid ports shall take in or discharge any passengers unless before beginning to do so, and during the whole time that she is doing so, there is exhibited at her fore or main mast, or in some other position in which it can most easily be distinguished, a signal as described below :—

(*a*) *Signal between sunrise and sunset*—

The Rendezvous Flag (blue and white chequers : letter N of the Commercial Code).

(*b*) *Signal between sunset and sunrise*—

A red light.

(2) Every such steamer shall anchor before exhibiting any signal required by Rule I, and shall remain anchored during the whole of the time that it is exhibited, unless the conditions of weather, tide, &c., should be such that the safety of the vessel or of boats approaching it would be thereby endangered.

(3) No boat shall ply, whether for hire or otherwise, in or from any of the ports specified, unless licensed for the purpose by the Collector of Salt Revenue or other officer authorized by him. Licenses shall be issued annually, and shall remain in force from the 1st October in one year to the 30th September of the year following, but shall be liable at the discretion of the Collector of Salt Revenue to suspension or revocation in case of any breach of these rules or other misconduct on the part of the licensee or his employés.

(4) The person in charge of every such boat plying for hire shall be provided by the licensee with a table of fares to be charged, signed by such licensee and by the chief officer of Customs at the port. Such table of fares shall be shown to any passenger on demand. Any attempt to extort fares in excess of those specified in the said table shall entail forfeiture of the license.

(5) Every license shall be in the form hereto annexed. It shall be issued to the owner of the boat or his recognized agent, and shall be kept on board when such boat is plying for hire.

(6) Every license shall specify the registered number of the boat, the port of registry, the name of the owner or agent, and the number of the crew. It shall further specify the number of passengers, and the weight of goods which such boat shall be entitled to carry. It shall also prescribe the number of masts, yards, sails, oars, boat-hooks, poles, fenders and other articles which shall constitute the equipment of the boat.

(7) In calculating the number of passengers, and the weight of goods which a boat shall be allowed to carry, two children, unless they are both in arms, shall be reckoned as equal to one adult, and two Indian maunds weight of goods shall be reckoned as equal to one adult. Children in arms shall not be reckoned.

(8) No boat shall under any circumstances ply, whether for hire or otherwise, without having on board the full crew and equipment named in the license: provided that if the boat is one propelled by sails as well as oars, it shall be optional to carry the sails, masts and yards.

(9) Every boat when actually plying, whether for hire or otherwise, under these rules between sunset and sunrise shall show a white light above the bows.

*(10) No boat plying, whether for hire or otherwise, under these rules shall in any case go alongside any coasting or ferry-steamer until such steamer shall have exhibited a signal, as described below, to signify that she is ready to receive and disembark passengers.

*Government Notification No.7929, dated 7th November 1890.

(a) *Signal between sunrise and sunset*—

The Rendezvous Flag (blue and white chequers: letter N of the Commercial Code) at the fore or main mast-head or other conspicuous position, or

(b) *Signal between sunset and sunrise.*

A red light in the position.

(11) Every license issued under these rules shall be shown on demand to any Customs officer or to any passenger on board the boat in respect of which it has been issued.

(12) No such license shall be transferable except with the permission of the Collector of Salt

Revenue, and no fee shall be payable in respect of any such license.

Form of License.

Port—

No. of boat—

Names of owners—

Name of agent—

No. of crew—

Equipment—

License to carry passen ers or maunds weight of goods.

This license is issued under the rules published by Government at page 176 of Part I of the *Bombay Government Gazette* for 1890 under Section 6 of the Indian Ports Act (X of 1889). It is not transferable except with the permission of the Collector of Salt Revenue, and is liable at the discretion of that officer to suspension or revocation in case of any breach of the rules or other misconduct on the part of the licensee or his employés. (G. Ns. Nos. 1735, dated 5th March 1890, and 7929, dated 7th November 1890.)

6. The number of passengers which the boats plying between the steamer and the shore are entitled to carry as fixed under No. 6 of the above rules, should be marked conspicuously on each boat. The weight of luggage which such boats may carry should also be marked in the same way on each boat. (G. R. No. 3257, dated 5th May 1893.)

7. In exercise of the power conferred by sub-section (1) of Section 6 of the Indian Ports Act (X of 1889), the Governor in Council is pleased to make the following rules in respect of native vessels in the port of Bombay which, under Section 31 (3) of that Act, are not brought into the port by pilots, viz. :—

1. In these rules, unless where the contrary appears from the context, "vessel" means a native vessel such as aforesaid, and "anchorage" means an anchorage at which it is for the time being directed by the Chief Customs Authority under Section 17 of the Sea Customs Act, 1878, that such vessels shall anchor.

2. All the cargo of a vessel which is bound, on arrival, to anchor at the dutiable anchorage, shall be discharged at that anchorage, except

(*a*) cargo for transhipment overside to a vessel which is not a vessel to which these rules apply ;

(*b*) when the vessel has come from Customs ports only, and all the dutiable and restricted cargo has been accounted for, any free and unrestricted cargo which she carries ;

(*c*) laddi-stones, firewood, fresh fruit, and heavy packages.

3. A vessel which has come from Customs ports only may discharge any free and unrestrict-

ed cargo which she carries, after having accounted for her dutiable and restricted cargo, if any, at any anchorage or at any wharf where the same may lawfully be landed.

4. (1) All goods for shipment on a vessel which has obtained entry outwards for a foreign port or which has any dutiable or restricted goods on board, and all dutiable and restricted goods for shipment on any vessel, shall be shipped at the receiving line of the dutiable anchorage, except

(*a*) goods transhipped overside from another vessel ;

(*b*) heavy packages.

(2) Goods transhipped overside from another vessel shall be received at the receiving line of the dutiable anchorage, if the discharging vessel is a vessel to which these rules apply; in any other case, the receiving vessel shall return to the dutiable anchorage as soon as the transhipment is completed.

5. Free and unrestricted goods may be received by a vessel which has obtained entry outwards for Customs ports only and which has no dutiable or restricted goods on board at any anchorage or at any wharf where the same may lawfully be water-borne.

6. No vessel shall move from the line of anchorage or wharf at which she is anchored without the permission of the preventive officer in charge of such anchorage or wharf.

7. Such permission may be given orally by the preventive officer to the master of a vessel if it is required for any of the following purposes, viz. :

(*a*) to leave the port, if the vessel has obtained port clearance;

(*b*) to proceed to another line of anchorage or wharf in order to receive or discharge cargo in accordance with these rules;

(*c*) to perform direct transhipment in accordance with these rules;

(*d*) to go on to the hard for cleaning or repairing, if the vessel is empty.

8. Such permission shall not be given by the preventive officer, without an order from the Superintendent of the Preventive Service, if it is required for any of the following purposes, viz. :

(*a*) to go and anchor off the Government Dockyard to be measured by the Port authorities ;

(*b*) to go on to the hard for cleaning or repairs, if the vessel is partly laden ;

(*c*) to proceed to another line of anchorage or wharf in any case not provided for in the preceding rules.

(G. N. No. 6615, dated 17th August 1892.)

8. In exercise of the powers conferred by Section 6 of the Indian Ports Act, 1889, His Excellency the Governor in Council is pleased to make the following rules to be observed in the port of Panvel, the limits whereof have been defined by the Government notification published at pages 423 to 429 of the *Bombay Government Gazette*, Part I of 1867:—

Rules.

1. No steamer touching at the port of Panvel shall take in or discharge any passenger unless before beginning to do so, and during the whole time that she is doing so, there is exhibited at her fore or main mast, or in some other position in which it can most easily be distinguished, a signal as described below:

(*a*) *Signal between sunrise and sunset.*

The Rendezvous Flag (blue and white chequers: letter N of the Commercial Code).

(*b*) *Signal between sunset and sunrise.*

A red light.

2. Every such steamer shall anchor before exhibiting any signal required by Rule 1, and shall remain anchored during the whole of the time that it is exhibited, unless the conditions of weather, tide, &c., should be such that the safety of the vessel or of boats approaching it would be thereby endangered.

3. No boat shall ply, whether for hire or otherwise, in or from the said port unless licensed for the purpose by the Collector of Salt Revenue or other officer authorized by him. Licenses shall be issued annually and shall remain in force from the 1st October in one year to the 30th September of the year following, but shall be liable at the discretion of the Collector of Salt Revenue to suspension or revocation in case of any breach of these rules or other misconduct on the part of the licensee or his employés.

4. The person in charge of every such boat plying for hire shall be provided by the licensee with a table of fares to be charged, signed by such licensee and by the chief Officer of Customs at the port. Such table of fares shall be shown to any passenger on demand. Any attempt to extort fares in excess of those specified in the said table shall entail forfeiture of the license.

5. Every license shall be in the form hereto annexed. It shall be issued to the owner of the boat or his recognized agent, and shall be kept on board when such boat is plying for hire.

6. Every license shall specify the registered number of the boat, the port of registry, the name of the owner or agent, and the number of the crew. It shall further specify the number of passengers and the weight of goods which such boat shall be entitled to carry. It shall also prescribe the number of masts, yards, sails, oars,

boat-hooks, poles, fenders and other articles which shall constitute the equipment of the boat.

7. In calculating the number of passengers and the weight of goods which a boat shall be allowed to carry, two children, unless they are both in arms, shall be reckoned as equal to one adult, and two Indian maunds weight of goods shall be reckoned as equal to one adult. Children in arms shall not be reckoned.

8. No boat shall under any circumstances ply, whether for hire or otherwise, without having on board the full crew and equipment named in the license: provided that if the boat is one propelled by sails as well as oars, it shall be optional to carry the sails, masts and yards.

9. Every boat, when actually plying, whether for hire or otherwise, under these rules between sunset and sunrise, shall show a white light above the bows.

10. No boat plying, whether for hire or otherwise, under these rules shall in any case go alongside any coasting or ferry steamer until such steamer shall have exhibited a signal, as described below, to signify that she is ready to receive and disembark passengers.

(*a*) *Signal between sunrise and sunset.*

The Rendezvous Flag (blue and white chequers: letter N of the Commercial Code) at the fore or main mast head or other conspicuous position, or

(*b*) *Signal between sunset and sunrise.*

A red light in the same position.

11. Every license issued under these rules shall be shown on demand to any Customs officer or to any passenger on board the boat in respect of which it has been issued.

12. No such license shall be transferable except with the permission of the Collector of Salt Revenue, and no fee shall be payable in respect of any such license.

Form of License.

Port—

No. of boat—

Names of owners—

Name of agent—

No. of crew—

Equipment—

Licensed to carry passengers or maunds weight of goods.

This license is issued under the rules published by Government at page of Part I of the *Bombay Government Gazette* for 189 under Section 6 of the Indian Ports Act (X of 1889). It is not transferable except with the permission of the Collector of Salt Revenue, and is liable at the discretion of that officer to suspension or

revocation in case of any breach of the rules or other misconduct on the part of the license or his employés.

(G. N. No. 3202, dated 3rd May 1893.*)

9. In exercise of the power conferred by Section 6, clause (*p*) of the Indian Ports Act, X of 1889, the Governor in Council is pleased, with the previous sanction of the Governor General in Council, to make the following rules for the medical inspection of vessels and to publish them for general information :—

I.—The Master of every vessel in or entering port on board of which there is or has been during the voyage from which she is arriving or has last arrived, either among the passengers or crew any case of cholera, small-pox, or other epidemic disease common in India, or of measles or scarlatina, or if two or more deaths from unknown or suspicious causes have occurred on the voyage, shall report such case or cases at the earliest possible moment to the Health Officer of the Port, unless it shall appear that notice has already been received by that officer through the Pilot or by signal or otherwise as provided for by Rule II.

II.—If the vessel is coming into port the Master shall report such case or cases to the Pilot or other boarding officer at the earliest opportunity, or if she be not boarded or is already at anchor within port limits shall hoist a signal which shall be during the day the Flag R of the Commercial Code at the main and during the night 3 lights, viz. red, white and red one above the other at the same place and shall also verbally by an officer or in writing inform the officer in charge of the Police Hulk. If the vessel be in Dock, the report should be made at the Dock Master's Office.

It shall be the duty of Pilot or other officer to whom any such report is made to communicate the same directly to the Health Officer of the Port. The Port Officer or Officer in charge of the Police Hulk in any case of which he has received informantion from a Pilot or other officer, or by signal, and the Officer in charge at the Dock Master's Office in any case reported there, shall forthwith communicate the information to the Health Officer of the Port and shall inform the Master of his having done so.

Pending the arrival of the Health Officer the Master should act as laid down in Rules V and VI.

III.—The Health Officer, as early as possible after receipt of any report of the nature contem-

* For rules made by the Commissioner in Sind under Section 6 (1) of the Ports Act, 1889, for the port of Karáchi, *vide* that officer's notifications Nos. 1061, dated 11th July 1891, 1299, dated 18th July 1892, 1354, dated 27th July 1892, and 373, dated 15th February 1893, published in the *Sind Official Gazette*.

For the Aden Port Rules *vide* Government Notification, Marine Department, No. 55, dated 2nd May 1893.

plated in Rules I and II, shall inspect the vessel, more especially with reference to its sanitary condition; shall enquire into the circumstances attending the case or cases of the said disease; and shall with the assistance of the Police and Municipal authorities arrange for the conveyance of all persons suffering from such disease to a hospital, unless the sick person or his friends can make adequate provision elsewhere, and for the separation and disinfection or destruction of any infected bedding, clothes, or cargo.

IV.—Provided that no onward bound passengers shall be removed from the vessel and no cargo or property shall be destroyed, otherwise than with the consent of the Master of the vessel or of the owner except under the clearest necessity—and of every such case a special report explaining the reasons for the action taken must be submitted to Government.

V.—No vessel coming under Rule I shall enter Dock without the permission of the Health Officer of the Port. But where the disease or diseases in question are limited to one or two cases, she shall not be prohibited from proceeding to or remaining at the usual place of anchorage in the harbour, nor as a rule need the passengers or crew be detained on board pending the inspection of the Health Officer. But the Master of the vessel shall be held responsible that all suitable precautions are taken to prevent the spread of the disease, and that no passenger suspected of having such disease is allowed to depart, and no bedding, cargo, or other article which has been tainted by the discharges of, or by contact with persons suffering from such disease is landed before the inspection.

VI.—Where cases have been more numerous than one or two, or when from their occurring on Pilgrim or Emigrant ships or for other special reasons further precautions may be deemed advisable, the vessel shall proceed or be removed as soon as possible to the anchorage appointed for the purpose, and none of the passengers or crew shall be allowed to leave, nor in the case of undecked vessels shall any cargo be disturbed until the Health Officer has made his inspection and has taken such measures as he considers necessary.

VII.—Vessels coming under the last rule shall remain at the appointed anchorage and shall fly the flag Q by day at the main and by night exhibit two red lights one above the other at the main till they have been thoroughly cleansed and fumigated, all other precautions considered necessary by the Health Officer have been taken and permission has been given by him for them to proceed on their voyage or to the usual place of anchorage Provided that all of the passengers and crew who on inspection by the Health Officer are found healthy may be allowed to leave at once under such precautions as he may consider necessary, the

Health Officer of the Municipality being warned of the action taken.

In the case of small-pox it shall be the duty of the Health Officer of the Port to cause to be vaccinated all those on board who appear to require this protection and who are willing to accept it.

VIII.—No person dying of any infectious disease of the nature contemplated in these or in the Quarantine Rules shall be buried by sea burial within 10 miles of the port. Persons dying of such disease in port shall be burnt or, where burning is impossible, buried on shore. Bodies may be given to the relations or friends of the deceased for disposal, the Health Officers of the Port and Municipality and the Police being informed. The latter shall take steps to see that the burning or burying is carried out without undue delay and that proper precautions are taken against the spread of the disease.

In the absence of friends or relations the expense of disposing the corpse must be borne by the Master or owner of the vesssel, who will be held responsible that the requirements of this rule are attended to. In the case of infectious diseases in an epidemic form occurring among the Shipping and Native Craft, they will be removed to the appointed anchorage under arrangements to be made by the Port Officer and the corpses either buried or burned on shore under special arrangements to be made by the Water Police.

IX.—All officers of Customs, Port Trust, Water and Dock Police, the Executive Health Officer of the Municipality and the Resident Surgeons of Public Hospitals should immediately communicate to the Heath Officer of the Port information of any case of infectious disease among the shipping, on the foreshore, or in places frequented by seamen that may come to their notice.

(G. N. No. 3873, dated 18th September 1889, G. R., G. D., No. 4106, dated 2nd October 1889, and G. R., G. D., No. 175, dated 17th January 1893.)

10. The following Rules for the port of Karachi are made under the provisions of Act X of 1889, "The Indian Ports Act" :—

Section 6 (*a*).

Entering or leaving Port.

1. All sea-going vessels on entering or leaving the port shall fly their national flag, and when entering port each vessel shall show her number.

2. No sea-going vessel shall leave the port at any time between sunset and sunrise, or on a Sunday, New Year's Day, Good Friday, Queen's Birthday, or Christmas Day, unless the Conservator shall be satisfied that there are sufficient reasons why the vessel should be allowed to leave at such time, or on such day, and then only upon payment of an extra fee of Rs. 15.

3. Tindals of all foreign or coasting craft shall report their arrival at, and departure from, any of the authorized landing-places, to the officer appointed by the Trustees of the port of Karáchi for the collection of fees at the Wharfage Office.

Section 6 (*b*).

Berths of Vessels.

4. All vessels within the port shall take up such berths as may be assigned them by the Conservator, and shall change their berth, or remove, when required by him.

Section 6 (*c*).

Striking Yards and Masts.

5. All vessels within the port shall have their flying jib-booms rigged in, and shall, if ordered by the Conservator, rig in their jib and driver-booms, top up, or strike yards or masts.

Section 6 (*d.*)

Regulation of Boats, removal, and placing of anchors, &c.

6. Not more than two tiers of cargo-boats or lighters shall be permitted to hang alongside or astern of vessels at moorings, nor shall anchors be cock-billed or spars be allowed to hang alongside or astern.

Section 6 (*e*).

Regulations for loading and discharging alongside a wharf.

7. No cargo shall be discharged from a vessel alongside any wharf, except under the superintendence on board of such vessel of the Master or other qualified officer of such vessel, or of a licensed Stevedore or Muccadum. Such Master or other qualified officer, Stevedore or Muccadum shall see to and be personally responsible for the proper slinging of cargo on board of such vessel when discharging, and shall see that the crane chain is not taken out of the square of the hatchway, and that the hook or cargo in slings does not catch the combings or jam under: and who shall also superintend the taking off and putting on of the beams and hatches, and shall see that the men keep out of danger on deck and do not stand under the hoist.

8. Masters or other qualified officers of vessels and the Stevedores or Muccadums who may be employed on such vessel, shall see and be responsible that loads exceeding the weight marked on each crane are not hoisted by such crane.

Section 6 (*f*).

Keeping free passages.

9. Free passage is to be kept at all piers, jetties, wharves, landing-place, docks and moorings, and all vessels and boats shall move when required to clear such passage.

10. The owner or Tindal of any foreign or native craft or boat obstructing the approach to any wharf jetty or landing-place by remaining alongside when ordered to remove by the Conservator or other officer appointed by the Trustees of the port of Karáchi, shall be liable to the penalty prescribed in Section 8 (2) of Act X of 1889, if he does not move when required to do so by the Port Officer or other officer appointed by the Trustees of the Port of Karáchi.

Section 6 (*g*).

Anchoring and Mooring.

11. All vessels within the ports shall moor or unmoor according to the orders of the Conservator, and shall keep clear hawse, and when a vessel has taken up her anchorage, the anchor shall not be raised without the permission of the Conservator.

12. All vessels approaching the wharf shall have in readiness and supply for use such (steel-wire or other) hawsers as may be required, also guy-lines of at least 30 fathoms in length for each bow and quarter, and such other ropes, lines and fenders, &c., as may be necessary to facilitate and protect the vessel from injury whilst hauling alongside or off the wharf.

Section 6 (*h*).

Moving or Warping.

13. All vessels within the port shall be moved or warped from place to place, as required by the Conservator.

14. The Conservator will, if he sees no objection, grant permission for any vessel to be moved from one mooring or anchorage to another, on a written application being made to him to that effect.

Section 6 (*i*).

Use of Mooring Buoys.

15. No vessel shall use any of the Port Trust moorings, fixed or swinging, without the permission of the Conservator.

16. Steam-vessels occupying moorings shall not turn their screws or paddles, without giving sufficient warning of the intention to boats in the vicinity; they shall not put full-power on when trying their engines at the moorings, nor shall any trial under steam be permitted so long as a vessel is lying at the wharves.

Section 6 (*j*).

Rates for the use of Moorings.

17. For the use of moorings belonging to Government, such rates shall be paid as may be from time to time fixed by the Conservator, with the previous sanction of the Commissioner in Sind.

Section 6 (*k*).

Regulations for Boat Traffic.

18. Only cargo and passenger boats which have been duly licensed will be allowed to ply for hire in the port.

19. No passenger boat shall carry a greater number of passengers than that shown in the license.

20. Passenger boats waiting for hire shall lay at a distance of not less than 15 yards from any authorized landing-place, unless when actually taking in or discharging passengers.

21. The license of any passenger boat obstructing any landing-pace will be suspended or cancelled at the discretion of the Port Officer.

22. The Port Officer may suspend or cancel the license of any boat which he may consider is not provided with suitable gear.

23. All passenger boats shall be manned as follows:—

1st and 2nd class boats with a crew of 4 men.
3rd class boats " of 3 men.

24. No passenger boat shall be secured to any steps.

24 (*a*). Boats, when under weigh, shall observe the rule of the road at sea enacted by Her Majesty's Order in Council, dated 27*th November 1896*.

"*Vide Sind Official Gazette*, dated 31st December 1896, at page 722."

"*Vide Sind Official Gazette*, dated 25th November 1897, at page 646."

24 (*b*). When two boats, one being propelled by sails and the other by oars, are proceeding on a course which, if continued, will involve the risk of collision, the boat propelled by oars shall keep out of the way of the other, but the boat under sail shall use every precaution to avoid accident, and, if necessary, shall alter its course.

"*Vide Sind Official Gazette*, dated 31st December 1896, at page 722."

25. Tugs, launches, or other boats propelled by steam, when not towing, shall keep out of the way of all other boats.

Section 6 (*l*).

Regulation for the use of Lights.

26. The Masters of vessels shall be responsible that sufficient and properly protected lights are provided in those parts of the ship where work is going on, *and no fires shall be lighted or maintained unless duly protected, and one or more of the crew be placed in charge of the same.*

"Amended: *vide Sind Official Gazette*, dated 21st July 1892, at page 55."

27. All vessels of whatever rig or denomination, within the limits of the port, shall, between sunset and sunrise, exhibit the lights prescribed in Her Majesty's Order in Council, dated 27th November 1896.

27 (*a*). Vessels, when moored in the stream or berthed or secured at any of the authorized landing places, shall exhibit the lights prescribed in Article II of the said Order, which are to be not less than 8 inches in diameter.

Exception.

27 (*b*). Cargo-boats and barges from 20 to 100 tons may, in lieu of the lights prescribed for such vessels when under way, exhibit the lights prescribed for vessels under 20 tons in Article 7 (3) of the said Order, *viz.*, a lantern with green glass on one side, and a red glass on the other; while any vessel when berthed or secured in not more than three tiers at the Native Jetty or Napier Mole Boat Wharf, or laid up on fore shores for shelter, &c., or moored inside the various piers at Manora, need not exhibit the light required by Rule 27 (*a*).

Section 6 (*n*.)

Regulation as to number of Crew.

"Amended: *vide Sind Official Gazette*, dated 21st July 1892, at page 55."

28. All vessels when afloat within the port shall have on board a sufficient number of the crew to perform any duty which may become necessary for the safety of the vessel *and for moving or shifting the vessel*, veering or heaving in cable, bracing up the yards, striking masts and yards, on any emergency arising.

Section 6 (*o*).

Cleaning or Painting Vessels.

29. The Masters of all vessels in port shall take such precautions, when men are engaged in painting or cleaning their vessels, as the Port Officer may direct, and the Admiralty Regulations shall be observed by Masters of all vessels when men are working in the bilges, boilers, or double bottoms of vessels in the port.

Section 6 (*p*).

Regulation as to disease, sickness, or death on board a Vessel.

30. The Master of every vessel in or entering port, on board of which there is, or has been, during the voyage from which she is arriving, or has last arrived, either among the passengers or crew, any case of cholera, small-pox, or other epidemic disease common in India, or of measles or scarlatina, or, if two or more deaths from unknown or suspicious causes have occurred on the voyage, shall report such case or cases at the earliest possible moment to to Health Officer of the Port, unless it shall appear that notice has already been received by that officer through the Pilot, or by signal, or otherwise as provided for by Rule 31.

31. If the vessel is coming into port, the Master shall report such case or cases to the Pilot or other boarding officer at the earliest opportunity, or, if she be not boarded or is already at anchor within port limits, shall hoist a signal, which shall be during the day the Flag R of the Commercial Code at the main, and during the night *three lights*, viz., *red, white and red*, one above the other, at the same place, and shall also verbally by an officer or in writing inform the officer in charge of the Police Hulk. If the vessel be in dock, the report should be made at the Dock Master's Office.

"Amended: *vide Sind Official Gazette*, dated 16th February 1892, at page 135."

It shall be the duty of the Pilot or other officer to whom any such report is made, to communicate the same directly to the Health Officer of the Port. The Port Officer or officer in charge of the Police Hulk, in any case of which he has received information from a Pilot or other officer, or by signal, and the officer in charge at the Dock Master's Office, in any case reported there, shall forthwith communicate the information to the Health Officer of the Port, and shall inform the Master of his having done so.

Pending the arrival of the Health Officer, the Master should act as laid down in Rules 34 and 35.

32. The Health Officer, as early as possible, after receipt of any report of the nature contemplated in Rules 30 and 31, shall inspect the vessel, more especially with reference to its sanitary condition; shall enquire into the circumstances attending the case or cases of the said disease; and shall, with the assistance of the Police and Municipal authorities, arrange for the conveyance of all persons suffering from such disease to a hospital, unless the sick person or his friends can make adequate provision elsewhere, and for the separation and disinfection, or destruction of any infected bedding, clothes, or cargo.

33. Provided that no onward bound passengers shall be removed from the vessel, and no cargo or property shall be destroyed, otherwise than with the consent of the Master of the vessel or the owner, except under the clearest necessity: and of every such case a special report, explaining the reasons for the action taken, must be submitted to Government.

34. No vessel coming under Rule 30 shall enter dock without the permission of the Health Officer of the Port. But where the disease or diseases in question are limited to one or two cases, she shall not be prohibited from proceeding to or remaining at the usual place of anchorage in the harbour, nor as a rule need the passengers or crew be detained on board pending the inspection of the Health Officer. But the Master of the vessel shall be held responsible that all suitable precautions are taken to prevent the spread of the disease, and that no passenger suspected of having such disease is

allowed to depart, and no bedding, cargo, or other article which has been tainted by the discharges of, or by contact with, persons suffering from such disease is landed before the inspection.

35. Where cases have been more numerous than one or two, or when from their occurring on Pilgrim or Emigrant Ships, or for other special reasons further precautions may be deemed advisable, the vessel shall proceed or be removed as soon as possible to the anchorage appointed for the purpose, and none of the passengers or crew shall be allowed to leave, nor, in the case of undecked vessels, shall any cargo be disturbed, until the Health Officer has made his inspection, and has taken such measures as he considers necessary.

36. Vessels coming under the last rule shall remain at the appointed anchorage, and shall fly the Flag Q by day at the main, and by night exhibit *two red lights*, one above the other, at the main till they have been thoroughly cleansed and fumigated, all other precautions considered necessary by the Health Officer have been taken, and permission has been given by him for them to proceed on their voyage, or to the usual place of anchorage. Provided that all of the passengers and crew who, on inspection by the Health Officer, are found healthy may be allowed to leave at once under such precautions as he may consider necessary, the Health Officer of the Municipality being warned of the action taken.

In the case of small-pox, it shall be the duty of the Health Officer of the Port to cause to be vaccinated all those on board who appear to require this protection, and who are willing to accept it.

37. No person dying of any infectious disease of the nature contemplated in these or in the Quarantine rules shall be buried by sea burial within 10 miles of the port. Persons dying of the such disease in port shall be burnt, or, where burning is impossible, buried on shore. Bodies may be given to the relations or friends of the deceased for disposal, the Health Officer of the Port and Municipality and the Police being informed. The latter shall take steps to see that the burning or burying is carried out without undue delay, and that proper precautions are taken against the spread of the disease.

In the absence of friends or relations, the expense of disposing of the corpse must be borne by the Master or owner of the vessel, who will be held responsible that the requirements of this rule are attended to. In the case of infectious diseases in an epidemic form occurring among the Shipping and Native Craft, they will be removed to the appointed anchorage under arrangements to be made by the Port Officer, and the corpses either buried or burned on shore under special arrangements to be made by the Water Police.

38. All Officers of Customs, Port Trust, Water and Dock Police, the Executive Health Officer of the Municipality, and the Resident Surgeon of

Public Hospitals, should immediately communicate to the Health Officer of the Port information of any case of infectious disease among the shipping, on the foreshore, or in places frequented by seamen that may come to their notice.

(Notifications of the Commissioner in Sind, No. 1061, dated 11th July 1891, and No. 5052, dated 8th November 1898.)

11. His Excellency the Governor in Council is pleased to declare under clause (*b*)* of Section 8 of the Indian Ports Act, 1875, that the Conservator of the Port of Aden is subject to the control of the Political Resident. (G. N. dated 23rd December 1876; *vide* G. R. No. 7560 of the same date.)

* Cf. Section 7 (4) of the Indian Ports Act, 1889.

12. In supersession of his Notification No. 715, dated 1st June 1888, published at page 566 of the *Sind Official Gazette* of the 7th idem, issued under Section 8 of Act XII of 1875 (now Section 7 (1) of the Indian Ports Act, X of 1889), the Commissioner in Sind, in exercise of the powers delegated to him by Notification No. 2738, dated 26th May 1880, hereby appoints the Trustees of the port of Karáchi as constituted under Bombay Act VI of 1886 (The Karáchi Port Trust Act) to be the Conservators of the port of Karáchi under Section 7 (1) of Act X of 1889. (Notification of the Commissioner in Sind, No. 1424, dated 27th June 1894.)

13. His Excellency the Governor in Council is hereby pleased to direct that, for the purposes of Section 18† of the Indian Ports Act, 1889, all officers in charge of Customs Houses, under the control of the Collector of Salt Revenue, shall be Assistants to the Conservator of each of the ports, within their respective ranges, to which the said Act now is, or may hereafter at any time become applicable. (G. N. No. 789, dated 13th February 1878.)

† Cf. Section 68 of Act X of 1889.

14. The Collector of Salt Revenue is also Conservator of the port of Kárwár and is vested with the control of the Port Funds, and the Collector of Kánara should abstain from any interference with the port establishment at that place. (G. R. No. 3139, dated 21st June 1878.)

15. In exercise of the power conferred by Section 8‡ of Act XII of 1875 (The Indian Ports Act, 1875), and in supersession of all previous notifications on the same subject, the Governor of Bombay in Council is pleased to appoint the Commissioner of Customs, and the Collector of Salt Revenue acting in subordination to such Commissioner, to be the intermediate authorities to whose control the Conservators at all ports throughout the Bombay Presidency, except the ports of Bombay and Aden and the ports in Sind, shall be subject.

‡ Cf. Section 7 of the Indian Ports Act, 1889.

The Governor of Bombay in Council is pleased further to invest the Commissioner of Customs with chief control over the Port Fund receipts and expenditure of the ports aforesaid. (G. N. No. 6512-C., dated 20th September 1882.)

*Cf. Section 33 of the Indian Ports Act, 1889.

16. His Excellency the Governor in Council is pleased, under the provisions of Section 45* of Act XII of 1875 (The Indian Ports Act), to fix the port dues payable by all vessels (except fishing boats) entering any port of the Northern Group specified in the first schedule annexed to the said Act, at three annas per ton for all sea-going vessels of 10 tons burden and upwards, except coasting steamers, and at four annas and six pies per ton for coasting steamers. These rates will come into force on the expiration of sixty days from the date of the publication of this notification in the *Bombay Government Gazette.* (G. N. No. 464, dated 27th January 1880.)

17. In exercise of the power conferred by sub-section (1) of Section 33 of the Indian Ports Act, X of 1889, the Governor in Council is pleased to direct that port dues at the following rates should be levied on vessels of the following descriptions, respectively entering any of the southern group of ports in the Bombay Presidency specified in the first column of Part III of the first schedule annexed to the said Act, *viz.*—

Coasting steamers, four and a half annas per ton;

Other sea-going vessels of ten tons and upwards (excepting fishing boats), three annas per ton.

Under sub-section (4) of the said section, this order will come into force on the expiration of sixty days from the date of the publication thereof in the *Bombay Government Gazette.*

(G. N. No. 8234, dated 17th October 1892.)

18. In the case of vessels employed for the service of Government, no special exemption should be provided for in any charter party in regard to payment of port dues or pilotage or other fees. (G. I., H. D., No. 2722, dated 4th December 1860; *vide* G. M. No. 4732, dated 19th idem, and G. N., dated 3rd October 1862, printed at page 857 of the *B. G. G.* of 9th idem.)

19. Vessels merely anchoring on their voyages up and down the coast waiting for a change of wind, if they do not remain more than 24 hours in any of the ports and do not discharge or take in cargo, should not be called upon to pay the port dues. (G. R. No. 4215, dated 28th September 1861.)

20. The Customs Authorities at Alibág should allow vessels belonging to the Navab of Janjira to pass without payment of port dues. (G. R. No. 6529, dated 26th December 1871.)

21. Trinity vessels entering the port of Bombay are exempt from the payment of port dues and the taking out of port clearance. (G. R. No. 275, dated 18th January 1878.)

22. In exercise of the powers of a Local Government delegated to him by Government Notifica-

tion No. 2738, dated 26th May 1880, and with reference to Section 45 of the Indian Ports Act of 1875 (now Section 33 (1) of the Indian Ports Act X of 1889), the Commissioner in Sind directs that from and after the first day of September 1885, the port dues leviable under the provisions of the said Act in the port of Karáchi on all vessels chargeable therewith shall be three annas per ton, in supersession of the rates fixed by notification dated 9th March 1878 (Commissioner in Sind's notification No. 1409, dated 15th August 1885.)

23. In supersession of his Notification No. 564, dated 15th March 1881, issued under Section 48 of Act XII of 1875 (now Section 36 (1) of the Indian Ports Act X of 1889) published at page 207 of the *Sind Official Gazette* of the 17th idem, the Commissioner in Sind, in exercise of the powers delegated to him by Notification No. 2738, dated 26th May 1880, appoints the Trustees of the port of Karáchi as constituted under Bombay Act VI of 1886 (The Karáchi Port Trust Act) to receive the dues, fees and other charges authorized to be taken under the Act, and expend the same on any of the objects authorized by Act X of 1889. (Commissioner in Sind's Notification No. 1423, dated 27th June 1894.)

24. In exercise of the powers conferred on him by Government Notification No. 2738, dated 26th May 1880, the Commissioner in Sind is pleased to sanction the following rates of port dues chargeable under Sections 46 and 47 of the Indian Ports Act, X of 1889:—

Section 46.—Vessels entering the port of Karáchi in ballast and not carrying passengers shall be charged with a port due at three-fourths of the rate fixed by Notification No. 1409, dated 15th August 1885, published at page 193 of the *Sind Official Gazette* of the 20th idem, *viz.*, 2¼ annas per registered ton.

Section 47.—Vessels entering the port of Karáchi which do not discharge or take in any cargo or passengers therein (with the exception of such unshipment and reshipment as may be necessary for purpose of repair) shall be charged with a port due at half the rate fixed by Notification No. 1409, dated 15th August 1885, *viz.*, one anna and a half per registered ton. (Notification of the Commissioner in Sind, No. 1944, dated 27th November 1889.)

25. With reference to Section VI* of Act VIII of 1858, it is hereby notified that measuring fees on native craft of all denominations will be levied at the port of Karáchi at the following rates, that is to say—

**Vide* Section 35 of Act X of 1889.

	Rs.
On native craft exceeding (4) four Bombay khandis or (1) one ton, and not exceeding (20) twenty Bombay khandis or (5) five tons	3

	Rs.
On native craft exceeding (20) twenty Bombay khandis or (5) five tons, and not exceeding (40) forty Bombay khandis or ten tons	6
On native craft exceeding (40) forty Bombay khandis or (10) ten tons, and not exceeding (200) two hundred Bombay khandis or (50) fifty tons	10
On native craft exceeding (200) two hundred Bombay khandis or (50) fifty tons, and not exceeding (400) four hundred Bombay khandis or (100) one hundred tons ...	20
On native craft exceeding (400) four hundred Bombay khandis or (100) one hundred tons and upwards	30

(G. N. dated 5th May 1863; *vide* G. R. No. 1428, of the same date.)

26. In exercise of the power conferred by Section 3 of Act XIV of 1874 (The Scheduled Districts Act 1874), the Governor of Bombay in Council is pleased, with the previous sanction of the President in Council, to declare that—

(*a*) The enactments mentioned in Schedule A hereto annexed are in force in the Province of Sind to the extent to which they are in force in any part of the Presidency of Bombay not included in any Scheduled District.

* * * *

Bombay Act XIX of 1838, relating to coasting, fishing and harbour vessels.

* * * *

(Notification No. 1254, dated 13th November 1880.)

27. In exercise of the powers conferred by Section 6 of Act XIX of 1838 (Bombay Coasting Vessels), His Excellency the Governor in Council is pleased to appoint the Port Officer, Karáchi, to perform the duty of making or branding and ascertaining the burthen of fishing vessels and harbour craft at Karáchi. (Bombay Government Notification No. 5, dated 15th January 1896, Marine Department, as amended.)

28. The following amended notification is published in supersession of notification dated 9th December 1859:—

Measuring fees leviable under the provisions of Act XXXI† of 1857 are applicable to boats or vessels of every description whether harbour craft, coasting or sea-going craft, European or native, of whatever rig or denomination, registered under any law for the time being in force with respect to such registration, and will be levied at the following rates, that is to say—

† *Vide* Section 35 of Act X of 1889.

	Rs.
On every craft exceeding (4) four Bombay khandis or (1) one ton and not exceeding (20) twenty Bombay khandis or (5) tons	3
On every craft exceeding (20) twenty Bombay khandis or (5) tons and not exceeding (40) forty Bombay khandis or (10) tons ...	6

	Rs.
On every craft exceeding (40) forty Bombay khandis or (10) ten tons and not exceeding (200) two hundred Bombay khandis or (50) fifty tons	10
On every craft exceeding (200) two hundred Bombay khandis or (50) fifty tons and not exceeding (400) four hundred Bombay khandis or (100) one hundred tons ...	20
On every craft exceeding (400) four hundred Bombay khandis or (100) one hundred tons and upwards	30

(G. N. dated 23rd November 1866.)

29. The Commissioner of Customs is authorized to sanction on his own authority charges on the several Port Funds for the maintenance of lights and to spend out of these funds up to Rs. 10,000 on any one work. (G. R. 4659, dated 14th November 1865.)

30. The expenditure incurred both by the Civil and Public Works Departments debitable to Port Funds being duly provided for in the budget prepared by the Collector of Salt Revenue and charges only to the extent of the sums so provided being admitted by the Accountant General, the Collector is aware generally of the expenditure which is incurred. The Accountant General should as credits and debits are passed against the various heads inform the Collector* under what heads and to what amounts they are passed. (G. R. No. 5358, dated 1st September 1877.)

XXII.—LIGHT DUES.

1. The light due payable in respect of the Little Basses Rock Light-ship shall become due and shall be payable in respect of outward-bound vessels before the grant of port clearance, or, in the event of port clearance not being required, on the vessel preparing to leave port. A proper voucher should be given for all payments.

2. With respect to ships arriving at any port, the toll shall be levied, on arrival, whenever it shall be found that the payment of the amount due for the voyage just performed has not been made elsewhere, or that a proper voucher for such payment cannot be produced, or that other satisfactory proof of such payment cannot be given.

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* The powers vested in the Collector of Salt Revenue in the matter of *sanctioning* estimates and outlay for original public works and repairs from the Northern and Southern Groups Port Funds as defined in the resume of orders published with Government Resolution, Public Works Department, No. 186 A.—218, dated 21st March 1876, *only applied* so long as the control of those funds remained with that officer. They ceased to be operative so far as the *Collector was concerned*, on the appointment, in 1882, of the Commissioner of Salt Revenue to the chief control over those funds under Government *Notification* No. 6512-C., dated 28th September 1882. By Government Resolution, Public Works Department, No. $\frac{20A}{40}$, dated 27th March 1890, formal *sanction* was accorded to the declaration of the powers in question to the Commissioner, and to the Collector of Salt Revenue *sanctioning* estimates, on account of ordinary repairs, up to a limit of Rs. 1,000.

3. The chief officer of Customs in each port is authorized to collect the toll in the manner prescribed for the collection of such tolls by Sections 399 to 402 of the Merchant Shipping Act, 1864, so far as applicable, and to withhold port clearance until the light dues leviable from a vessel be paid.

4. The proceeds of the toll, less any expense incurred in collecting it, should be remitted to England, as directed by the 5th section of the Merchant Shipping Act Amendment Act, 1855.

5. The toll shall be enforced upon all ships whether British or foreign.

(G. I., H. D., Nos. 353 and 349, dated 11th January 1866; *vide* G. Rs. Nos. 331 and 385, dated respectively 25th and 30th idem.*)

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* The following Order of Her Majesty in Council, dated 9th May 1892, is republished for general information :—

"At the Court at Windsor, the 9th day of May 1892.

Present.

"The Queen's Most Excellent Majesty in Council.

"Whereas by 'The Merchant Shipping Act Amendment Act, 1855,' it was enacted that in any case in which any light-house buoy, or beacon had been or should be thereafter erected or placed on or near the coasts of any British possession by or with the consent of the Legislative authority of such possession, Her Majesty might by Order in Council fix such dues in respect thereof, to be paid by the owner or master of every ship which passes the same, or derives benefit therefrom, as Her Majesty might deem reasonable, and might in like manner from time to time increase, diminish, or repeal such dues, and that from the time specified in such Order for the commencement of the dues thereby fixed, increased, or diminished, the same should be leviable throughout Her Majesty's dominions in manner hereinafter mentioned.

"And whereas by an Order† in Council, dated the twenty-second day of May one thousand eight hundred and eighty-three, Her Majesty was pleased to direct that the dues to be paid in respect of ships passing, and deriving benefit from the lights exhibited from the Great Basses Rock, the Little Basses Rock and Minicoy Island should be those specified in the schedules attached to such Order in Council.

† *Vide* G. N., Marine Department, No. 38, dated 1st August 1883, published at pp. 515-547 of the *B. G. G.* of 2nd idem.

"And whereas by the Basses Lights Acts, 1869 and 1872, and the Public Works Loans Act, 1881, it is provided that so long as any money is due to the Public Works Loan Commissioners on account of any loan under those Acts, the dues payable in respect of the Great Basses Light-house and the Little Basses Light-house or the Minicoy Light-house, shall be altered only with the consent of the Commissioners of Her Majesty's Treasury.

"And whereas it has been made to appear to Her Majesty that all advances made by the Public Works Loans Commissioners for the purposes mentioned in the said Acts have been repaid, and that it is expedient that the amount of the dues hereinbefore referred to should be varied in manner hereinafter mentioned.

"Now, therefore, Her Majesty, in exercise of the powers vested in Her by the said recited Acts, and by and with the advice of Her Privy Council is pleased to direct that from and after the first day of July one thousand eight hundred and ninety-two, or from the time of the receipt of notice of this Order, if that be later, by the officers authorized to collect light dues, the dues heretofore levied in respect of the Great Basses Light-house, the Little Basses Light-house and Minicoy Light-house under the said Order in Council of the twenty-second day of May one thousand eight hundred and eighty-three shall be subject to an abatement or discount of fifty per centum.

"HERBERT M., Supt."

(G. N., Mar. Dept., No. 67, dated 30th June 1892.)

2. By the 4th section of the Merchant Shipping Act Amendment Act, 1855, dues levied under that Act are to be collected subject to the same conditions to which light dues leviable under the Merchant Shipping Act, 1854, are subject; and as vessels in ballast are exempt from light dues leviable under the latter Act, they are also exempt from Basses light dues leviable under the Merchant Shipping Act Amendment Act, 1855. (Letter from the Secretary to the Board of Trade, London, to the Under Secretary of State for India, No. F.-3040, dated 5th April 1872; *vide* G. R. No. 2908, dated 18th June 1872.)

3. The Collector of Customs, Karáchi, should forward quarterly statements of collections of Basses light dues at the port of Karáchi as soon after the close of the quarter as possible, direct to the Accountant General. (G. R. No. 5192, dated 11th September 1876.)

4. Basses Light dues should be brought to account in the financial year in which they are collected. (S. of S., No. 26, Finl., dated 9th March 1876; *vide* G. R., F. D., No. 1600, dated 7th April 1876.)

5. In the case of all ships clearing from the United Kingdom for voyages through the Suez Canal, the dues in respect of the Basses Lights will be collected previous to clearance, instead of on arrival at the port of destination. No dues in respect of the Basses Lights should be required to be paid upon any vessel arriving in India, unless her master is unable to produce a receipt for these dues from the Collector at the port of clearance. (S. of S., No. 75, Finl., dated 26th September 1878; *vide* G. Rs., F. D., Nos. 3959, dated 1st November 1878, and 4875, dated 31st December 1878.)

6. Under Act* XIII of 1854, the sums realized from light dues are required to be applied in the first instance to the defrayal of the necessary expenses of maintaining and keeping up the several lights, and next, *i.e.*, after deducting such necessary expenses, the surplus is to be devoted to the liquidation of the moneys advanced by the East India Company towards the erection and completion of the Horsburgh Light-house, and the apparatus and furniture thereof. There is no objection to the whole of the collections being credited to the Government of the Straits, provided that the unrecovered balance, if any is still existing, of the cost of construction of the light-house referred to is repaid by annual instalments equal to the surplus of the light dues after deducting necessary expenses.

*(Lighthouses Straits Act.)

After the transfer of the Settlements to the Colonial Office the Departments at the several ports in British India, which may collect light dues* for those Settlements, should levy and credit

* Under the notification by the Government of Singapore dated 15th October 1836, republished under Bombay Govern-

to the general revenues a percentage on the collections at the rate prescribed by the Board of Trade, London. (G. I., F. D., No. 1207, dated 8th March 1867; *vide* G. M. No. 1111, dated 18th idem.)

XXXIII.—TOBACCO (BOMBAY TOWN) ACT, IV OF 1857.

1. The following opinions of the Remembrancer of Legal Affairs and the Honourable the Advocate General on the question of the relative powers and duties of Customs officers and Police Magistrates under Act IV of 1857, were communicated to the Commissioner of Customs for information and guidance:—

"It is impossible to use language in framing Legislative Acts of a more extensive character and meaning than the language used in Section 6 of Act IV of 1857.

"A reference is made by that section to the powers of the Customs Department in respect of duties of Customs not specifying whether they are sea or land Customs, and, therefore, not limiting the reference to either, but extending it to both; and then the section expressly confers upon his Department, in *addition* to the powers and authorities specified in the Act IV of 1857, all the powers 'they now have or shall have in respect of duties of Customs.'

"It follows of necessity from the use of such language as this that all the powers now in force for collecting and enforcing payment of duties of Customs, whether by sea or land, can be made use of for collecting and enforcing payment of the Municipal duty on tobacco under Act IV of 1857.

"From a perusal of the papers, it does not appear what the offence was for which the fines were inflicted. I assume the facts constituted some offence against some of the provisions of the Acts relating to Customs duties.

"I may also add it is not difficult to see haw the Magistrate was led to take an imperfect and erroneous view of the matter. The Magistrate states in his letter that the Deputy Commissioner had inflicted the fines in question under Section 19 of Act IV of 1857, and on that basis the application was made to the Magistrate to enforce the fines under the provision contained in Section 224 of Act VI of 1863.

"Assuming the application to have been in this form and on this basis, and I must so assume it, it is obvious that it was imperfectly made. Section 19 of itself gave no such power to inflict fines, and the Magistrate applies himself chiefly to consider that section. The application ought to have been made on the basis of Section 6 of Act IV of 1857, and reference made to such sections of the Acts relating to sea or land Customs as empowered the Customs Department to confiscate or fine.

"Neither does it appear that when the Magistrate heard Mr. Judge on behalf of the alleged delinquents that any

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ment Notification, Marine Department, No. 104, dated 15th December 1886, at pages 1051-1052 of the *Bombay Government Gazette* of 16th idem, the tolls payable in respect of all vessels liable, under Indian Act No. XIII of 1854, to pay tolls for passing the Straits Lights have been fixed at the rates in the said Act specified (that is to say): If the voyage be one in the ordinary course whereof the vessel would pass the whole of the Straits Lights, at the rate of one anna per ton; and if the voyage be one in the ordinary course whereof the vessel would pass any one or more of the lights, but not all of them, at the rate of half anna per ton.

one appeared on behalf of the Customs Department to support the validity of their acts.

"I entertain no doubt that, if the facts charged amounted to a breach of the Regulations so as to warrant a confiscation or fine, it could have been shown to the satisfaction of the Magistrate that the Customs Department had a power of adjudicating upon the matter, and that Section 20 of Act IV of 1857 must be read, in accordance with the very words used in it, as a clause enabling any Magistrate of Police for the Town of Bombay to adjudicate upon the offence as well as and not in exclusion of the Customs Department.

"The word used in that section is 'may,' and the Magistrate is wrong in saying that all confiscations and fines under that Act are to be adjudicated upon and levied by a Magistrate of Police and by *no other authority*.

"The Magistrate is also in error in supposing that the repeal of Act I of 1852 has *anything to do with the question* as to what are now the powers of the Customs Department. Act VI of 1863 supplies the place of Act I of 1852, and Section 6 of Act IV of 1857 refers to the powers which the Department shall have in the future." (L. R. No. 30, dated 18th March 1871.)

"Upon the general question of the relative powers and duties of Customs Officers and Police Magistrates under Act IV of 1857, there seems *little room for doubt*. By Section 6 'the Commissioner of Customs, Salt and Opium, and officers of Customs shall have all the same powers and authorities for collecting and enforcing payment of the said Municipal duty in addition to the powers and authorities specified in this Act, as they now have, or shall have in respect of duties of Customs.' Reading the words 'shall have' as 'shall hereafter have' (which I think is the *true construction*) the Customs officers are now entitled to use in collecting and enforcing payment of the tobacco duty the powers and authorities with which they are invested in respect of *duties of Customs* by Act VI of 1863. Among those authorities is that given by Section 224 of Act VI of 1863, *viz.*, when a penalty has been adjudged by a Customs officer against any person, and the officer fails to realise it from such person's goods, he may notify the circumstances to any Magistrate within whose jurisdiction such persons or his goods shall be, and the Magistrate shall thereupon proceed to enforce payment of the amount in like manner as if the penalty had been adjudged by himself.

"There is, therefore, in my opinion a concurrent jurisdiction to adjudge penalties in regard to the collection and enforcement of payment of the tobacco *duties vested in* the Customs Officers and the Magistrates, and the latter are rendered auxiliary to the former as regards the enforcement of such penalties. This results, I think, not merely from reading the two Acts together, but from the express words of Section 20 of Act IV of 1857, which provides that 'all confiscations and fines under this Act *may* (not shall) be adjudicated and levied by any Magistrate of Police for the Town of Bombay'." (Adv. Gen., No. 65 of 1871.)

(G. R. No. 1444, dated 25th March 1871; G. R., J. D., No. 4680, dated 27th November 1871, and G. M. No. 6053, dated 2nd December 1871.)

2. The remission of duty to be allowed under Section 4 of Act IV of 1857 is confined to tobacco warehoused in a public or licensed warehouse, and when the tobacco is once removed from such warehouse for consumption, the right to such remission ends. If no right to such remission under such circumstances would exist under Act IV of 1857, no such right could be conferred on the Commissioner

of Customs under the provision of Act VI of 1863, because the powers and authorities in respect of Customs duties by Section 6 of Act IV of 1857 conferred upon the Commissioner of Customs in respect of the Municipal Tobacco Duty are powers of *collecting* and *enforcing payment* only, and not powers of remitting.

The words of Act IV of 1857 must be considered and acted upon literally, as the duty on tobacco therein created is a special one not appertaining to Government but to the Municipality, for whom the Commissioner of Customs is as it were a trustee. (Solicitor to Government, No. 297, dated 21st March 1873; *vide* G. R. No. 1723, dated 26th idem.) But see also Government Resolution No. 5702, dated 15th July 1885, in the preamble of which the view was expressed that the transfer of the tax to the Municipality was merely a State contribution to municipal funds not affecting the legal nature of the tax.

3. The Governor in Council is pleased to confer upon the Collector of Customs, Bombay, and upon each of the Assistant Collectors of Customs, Bombay, the powers specified in Sections 7, 11, 14, 15, 16, 17 and 19 of Act IV of 1857. (G. N. No. 600, dated 21st January 1885.)

4. With a view to meet the difficulty arising from the fact that the Commissioner of Customs, Salt, Opium and Ábkári is the only officer legally competent to grant transport permits under Section 9 and the permission contemplated by the proviso to Section 10 of the Tobacco Act IV of 1857, the Commissioner should supply the Collector and his Assistants with blank forms of permits and permissions, signed by himself, so that they may be filled in and issued by them whenever requisite. Orders for destruction of refuse or waste under Section 10 can be made, without inconvenience, after reference in each case to the Commissioner. (G. R. No. 600, dated 21st January 1885.)

5. The arrangement of allowing certain respectable firms to issue their own permits for the transport of tobacco more than four sers in weight when taken for personal consumption would be diametrically opposed to the requirements of the Tobacco Act, IV of 1857, which imperatively require permits from the Commissioner of Customs, Salt, Opium and Ábkári. But if this requirement can be safely relaxed, there appears to be nothing to prevent the Tobacco Department from recognizing permits granted by respectable firms under due authority.

2. If there is reason to suppose that smuggling goes on under cover of foreign tobacco licenses, which could be checked by insisting on a strict observance of the Act in regard to accounts, &c., then the Act should certainly be enforced. But if such accounts have been dispensed with hitherto with no particular evil consequences, it will be best

to avoid creating a fresh grievance and to let the existing system continue.

3. When a licensee asks for leave to appoint an officiator during his absence, the term for which leave is granted should be registered, and in case of the non-return of the licensee, the license should not be renewed. (G. R. No. 5891, dated 15th August 1893.)

6. The realization of the duty levied under Act IV of 1857 on tobacco and snuff in the town and island of Bombay was transferred to the Municipality of Bombay in 1866 and consequently the establishment for the realization, although under the control and orders of the Commissioner of Customs, Salt, Opium and A'bkári, Bombay, was treated as one belonging to the Municipality. The transfer of the tax to the Municipality was, however, merely a State contribution to municipal funds not affecting the legal nature of the tax or the legal status of the officers empowered to collect it. These officers should therefore be treated as Government employés in all respects, the charges on account of their pensions and leave allowances being met by deduction from the amount made over to the Municipality of a sum representing those charges. (G. I., F. & C., No. 1590, dated 25th June 1885; *vide* G. R. No. 5702, dated 15th July 1885.)

7. The Commissioner of Customs should arrange for the recovery of the leave and pensions contributions on behalf of the establishment of the Tobacco Department at the new rates prescribed for foreign service of the third kind. (G. R. No. 1832, dated 10th March 1890.)

XXIV.—MISCELLANEOUS.

1. *Wrecks.*—"The Commissioner of Customs states that a private speculator proposes to remove the remains of vessels which may be sunk in the harbour of Bombay at his own cost, retaining as remuneration whatever he recovers from the sea.

"2. I do not think the Conservator of the Port has authority to enter into any such arrangement, or that it can be sanctioned by Government.

"3. By Section 23* of Act XXII of 1855 the Conservator is empowered to remove or destroy sunken vessels impeding the navigation of the port, and if the expense is not paid within a month he is authorized to recover the expenses by the 39th† Section of the Act, by which the Conservator is enabled, if the recovered property is unclaimed, or if the claimant refuses to pay the expense of its recovery, to sell it by public auction at once if perishable, but otherwise not until after the expiration of 6 months after its recovery; and after deduction of the costs incurred, the balance is to be paid to the person entitled to the recovered property.

*Cf. Section 14 of the Indian Ports Act, 1889.

†Ibid.

"4. I think it would be inconsistent with these provisions of the Act for Government to enter into

any agreement of the nature proposed; and as the title of the owners of the sunken property is not divested by the mere fact of its sinking, it is impossible for Government to enter into any agreement vesting such property in a third person." (Solicitor to Government, No. 329, dated 9th May 1860; *vide* G. R. No. 1897, dated 25th idem.)

2. *Clothing of peons employed at private bandars.*—All proprietors of private bandars should be called on to pay the cost of their peons' clothing over and above the amount of cutting made from their pay. (G. R. No. 3099, dated 8th September 1860.)

3. *Surveyor of the Port of Karáchi.*—In exercise of the power conferred by Section 3 of Act XIV of 1874 (The Scheduled Districts Act, 1874) the Governor of Bombay in Council is pleased, with the previous sanction of the President in Council, to declare that—

(*a*) the enactments mentioned in Schedule A hereto annexed are in force in the Province of Sind to the extent to which they are in force in any part of the Presidency of Bombay not included in any Scheduled District;

* * * * * *

Bombay Act X of 1841 relating to Registration of Ships.

* * * * * *

(G. of I. Notn. No. 1254, dated 30th November 1880.)

In exercise of the powers conferred by Section 7 of the Registration of Ships Act, X of 1841, as amended, His Excellency the Governor in Council is pleased to appoint the Port Officer, Karáchi, to be Surveyor for the purpose of examining and measuring ships or vessels, and granting certificates. (Bom. Govt. Notn. No. 6, dated 15th January 1896, Marine Department.)

4. *Treatment of goods shipped from Narakal.*—The Commissioner of Customs should treat goods shipped from Narakal under the arrangements sanctioned by the Government of Madras in their letter (No. 993, dated 8th June 1863) given below as if they had been shipped at British Cochin:

"I am directed to forward, for the information of His Excellency the Governor in Council, the accompanying correspondence regarding the shipment, during the monsoon months, of goods cleared from British Cochin at the adjoining port of Narakal.

"2. The Bombay Government are doubtless aware that during the monsoon ships are often unable to remain in the exposed roadstead of British Cochin. Two or three miles of British Cochin is the small place called Narakal, where the action of the sea is deadened by a mud flat, between which and the shore ships can lie and load when the Cochin roadstead is unsafe. Narakal is, however, situated in the Cochin State and is therefore 'Foreign territory.' Consequently goods exported thence are liable to duty when imported into any British Indian

port. Arrangements have, however, been made with His Highness the Rája of Cochin for the transit, across the very narrow slip of land on which Narakal is situated, of goods from British Cochin, and the Government have authorized their officers to allow goods cleared from the Customs House of British Cochin and manifested as intended for actual shipment at Narakal, to be shipped at the latter place during the monsoon.

"3. His Highness the Rája of Cochin levies duties on imports into and exports from his own territories. The precautions adopted at British Cochin leave no opening for any evasion of British duties, and the Rája would at once tax articles not cleared from British Cochin, passing into or out of Narakal. The concession is really no more than allowing goods during the monsoon to be embarked in a sheltered roadstead quite close to Cochin.

"4. I am to request that goods shipped under the above circumstances from Narakal and covered by manifests from the British Cochin Customs House may be treated in Bombay ports as if they had actually been shipped at British Cochin."

(G. R. No. 2237, dated 8th July 1863.)

5. *Travelling Allowance, &c., to witnesses.*—The rates of subsistence money and travelling allowances granted to witnesses in criminal cases under Government Notification,* Judicial Department, dated 11th November 1863, published at page 1240 of the *Bombay Government Gazette* of the 12th idem, should be conceded to witnesses whose attendance may be required in cases cognizable before the officers of Customs and Excise, under the rules set forth in the said notification so far as they may be applicable to those Departments. (G. R. No. 131, dated 15th January 1864.)

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* In supersession of former rules on the subject, the Honourable the Governor in Council is pleased to direct that the following rates of subsistence-money and travelling allowance be granted to witnesses in criminal cases :—

1. European and East Indian witnesses in the Mofussil, when summoned by a Criminal Court to give evidence in heinous cases, are to be allowed their actual expenses for carriage when the same are not in excess of 6 annas a mile. They are also to be allowed a sum not exceeding 2 rupees 8 annas a day for subsistence, if they demand the same.

2. European and East Indian witnesses coming from the Mofussil to attend trials at the High Court are to be remunerated as follows :—

1st Class.—Each person coming under this class to be allowed 8 annas a mile as travelling expenses for himself and a servant, 5 rupees a day as hotel allowance while in Bombay, and 2 rupees for carriage-hire for each day he may have to attend the High Court.

2nd Class.—Persons under this class to have their actual travelling expenses, 3 rupees a day as board expenses in Bombay, and 1 rupee palkee-hire for each day of attendance at the High Court.

3rd Class.—Persons of this class to have their actual travelling expenses, and 1 rupee 8 annas a day as boarding allowance.

3. The Magistrate or other authority who sends a witness to the High Court shall determine to which of the above classes he belongs.

4. As a general rule, Native witnesses of the better class, as pátels, pánderpeshas, merchants, vakils, and persons of corresponding rank, as well as all witnesses who are in no way

6. *Rules for protection of the Screw Pile Pier and Cranes at Kárwár.*—(1) No boats or pattimars shall remain alongside the Screw Pile Pier after sunset, nor shall come alongside before daybreak.

(2) No carts or trucks are allowed to go on the wooden platform of the pier.

(3) Cargo of any kind must not be left on the pier for more than 24 hours before being shipped, or after being landed, without permission.

(4) Any damage, by accident or otherwise, done to the pier by any boat or vessel, or by any cart or truck, must be paid for by the owners of such vessel or cart.

(5) The cranes are only to be used between daybreak and sunset, and any damage done to them will be repaired at the cost of the party who caused it.

(6) All reference with regard to the Screw Pile Pier and Cranes, &c., must be made to the Port Officer and Conservator of Kárwár.

(7) No pattimar or cargo boat is to come alongside the pier in rough weather, or if it is likely to cause damage to the same, without permission.

(8) All pattimars, cargo boats, &c., making use of the pier must have good fenders over the sides, and must be careful not to bump against the pier more than can be avoided.

(9) A Government peon is stationed on the pier, whose duty it is to report any infringment of the above rules.

(G. N. dated 31st December 1867; *vide* G. R. No. 4012, dated 20th November 1867.)

7. *Rules for the guidance of the officers in charge of the Government Cranes on the Town Cus-*

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concerned in the case in which their evidence is given, but whose evidence is required for furthering the ends of justice (such as attesting witnesses to depositions and inquest reports, provided they can read and write), are to be allowed 6 annas a day as subsistence-money, and they are also to receive railway and other travelling expenses that have been actually incurred by them, provided the same be reasonable.

5. Native witnesses of the class of cultivators and menials, who would not, under ordinary circumstances, voluntarily incur any expense on account of special lodging when away from home, are to be allowed subsistence-money at the rate of 4 annas a day, and are also to receive railway and other travelling expenses actually incurred by them, provided the same be reasonable.

6. Peculiar cases (that is, cases not coming under the operations of Rules 4 and 5) are to be dealt with according to their own merits or at the discretion of the Court from which subsistence-money or travelling allowance is demanded.

7. No witnesses are to receive subsistence-money or travelling allowance unless they have been summoned or otherwise ordered by a Magistrate or a Munsif or a Court of Session to attend at the Court before which their evidence is required.

8. When a witness lives in the same town or village in which the Court before which he is required to give evidence is situated, the Court may award him such sum, not exceeding 4 annas a day, as may compensate him for any loss he may have incurred by attendance upon the Court (G. N., J. D., dated 11th November 1863.)

tom House Bandar.—(1) Hoisting of goods will be from sunrise to sunset.

(2) No package exceeding 4 tons is to be hoisted at the 5-ton cranes, and no package exceeding 1½ tons is to be hoisted at the 2-ton crane.

(3) All Government stores to be allowed to be hoisted free.

(4) Pressed cotton bales also to be free.

(5) No horse will be permitted to be landed or shipped unless with the special permission of the Commissioner of Customs or his Deputy.

(6) The rates chargeable for the use of the cranes will be as per table annexed.

(7) The Superintendent of Cranes after inspecting the packages will fill in the Ticket C, which shall then be taken to the Shroff, who shall fill in the rates and levy the fees in cash, then sign and return the ticket as paid. On this voucher the Superintendent of Cranes will hoist the packages, but not before.

(8) A book shall be kept by Cranage Shroff, whose duty it will be to collect and enter the fees therein in accordance with Form D.

(9) The daily collections will be closed at 4 P.M., when the Superintendent shall compare the tickets with Shroff's book, and, if the number of packages tally, both shall sign the book, and the Shroff shall pay such daily collections to the Cashier, whose receipt should be obtained. Any collections made after 4 P.M. will be paid with the following day's collections, and so on.

(10) No receipt will be granted for the cranage fees levied.

(11) Disputes between importers and the officers in charge of cranes to be disposed of by the Deputy Commissioner, subject to appeal to the Commissioner of Customs, whose decision is to be final.

Cranage Rates.

The following are the rates to be charged for the use of the cranes on the Town Custom House Bandar :—

		Rs. a. p.			Rs. a. p.
For hoisting a large spar...	Per each	2 0 0	For hoisting a large bale of English goods.	Per each	0 4 0
For hoisting an anchor, piece of machinery or a gun above one ton in weight	Per cwt.	0 1 0	For hoisting a small bale of English goods.	,, ...	0 2 0
For hoisting an anchor, piece of machinery or a gun one ton and under ...	,, ...	0 0 6	For hoisting large case of merchandise ..	,, ...	0 4 0
For hoisting cask of hardware	,, ...	0 0 6	For hoisting small case.	,, ..	0 1 0
For hoisting case of copper	,, ...	0 0 6	Do. large crate.	,, ...	0 4 0
For hoisting a carriage ...	Per each	2 0 0	Do. large cask or pipe...	,, ...	0 4 0
For hoisting large bale of country piece-goods ...	,, ...	0 8 0	Do. hogshead.	,, ..	0 2 0
			For hoisting small packages of sorts and sizes, 8 for	,, ...	0 1 0

(G. R. No. 2496, dated 26th May 1870.)

8. *Shipping Office, Kárwar.*—Under the provisions of Section 11 of Act I of 1859, the Right Honourable the Governor in Council is pleased, with the sanction of the Governor General of India in Council, to establish a Shipping Office at Kárwár in the Kánara Collectorate and to appoint the Port Officer at that place as Superintendent. (G. N. dated 24th February 1868; *vide* G. R. No. 741 of the same date.)

9. *Firman Privilege.*—The Honourable the Governor in Council is pleased to notify, for general information, that the Firman privilege under which Portuguese goods have hitherto been permitted to be imported into Surat at the uniform rate of 2½ per cent. duty, will cease from and after 1st September 1872. (G. N. dated 26th July 1872; *vide* G. R. No. 3612 of the same date.)

(1) In continuation of Government Notification dated 26th July 1872, the Honourable the Governor in Council is further pleased to notify, for general information, that the Firman privilege under which Portuguese goods have hitherto been permitted to be exported from Surat at the uniform rate of 2½ per cent. duty, will cease from and after 8th December 1872. (G. N. dated 8th November 1872; *vide* G. R. No. 5550 of the same date.)

(2) Any levy by the Marfatya of the Portuguese Factory at Surat of an import duty of 2½ per cent. *ad valorem* or any other duty on goods brought from Diu in a Portuguese vessel is illegal, and the importers are not bound to pay it. (L.R. No. 19, dated 21st February 1873; *vide* G. R. No. 1186, dated 28th idem.)

10. *Uniforms.*—It having been considered necessary, for the better efficiency of Her Majesty's Customs Preventive Service at Bombay, that the whole of the officers composing that body should be in uniform, the Honourable the Governor in Council is pleased to approve of and sanction, in supersession of previous orders, the following rules, and to declare that the same shall for the future be recognized and adopted as the "Dress Regulations" of that service:—

Cap.—Navy blue cloth, with plain silk or mohair band, ornamented with a badge with the letters "H. M. C." in silver or white metal, surmounted with a crown and enclosed in a laurel wreath worked in gold thread.

Jacket.—Pea, Navy blue cloth, serge or venetian, double-breasted with a gilt Imperial crown on each lappet and eight gilt Regulation buttons in front and three crossways on the cuffs of each sleeve.

Jacket.—For Superintendent, Deputy Superintendent and four Inspectors, same as above with distinctive lace on the cuffs of the sleeves in lieu of the buttons worn by the officers as follows:

Superintendent and Deputy Superintendent, double ring of gold lace round the cuff of each sleeve, half an inch in width.

Inspectors, single ring of gold lace on each sleeve of the same width.

Coat.—Surtout or frock with Imperial crowns as above and same number of buttons, and with the same distinctions as those adopted for the double breasted jacket appointed to be worn on duty.

Vest.—White, or of the same colour and material as the coat, with six Regulation buttons.

Trousers.—White or Navy blue in the hot weather, and when exposed on duty the officers will be permitted to wear a white tunic instead of the blue pea jacket. The white tunic to have one row of five Regulation buttons down the front, the Imperial crowns to be worn, one on each side of the collar, and one-and-a-half inches from the opening in front.

Instead of the cap, a white helmet with a white pagri may be worn. (G. N. No. 2769, dated 8th April 1895.)

11. It having been considered necessary, for the better efficiency of Her Majesty's Customs Preventive Service at Karachi, that the whole of the officers composing that body should be in uniform, the Honourable the Governor in Council is pleased to declare that the Rules sanctioned in Government Notification No. 2769, dated 8th April 1895, shall (with the omission of the words "Deputy Superintendent") be recognized and adopted as the Dress Regulations of that service. (G. N. No. 4289, dated 8th June 1895.)

12. The Dress Regulations of the Customs Preventive Service at Bombay prescribed in Government Notification* dated 17th August 1874, with the substitution of the letters "H. M. C. & S." for the letter "H. M. C." on the badge of the cap, should be extended to the Coast Guard Service and Inspectors of the Salt Department. The Superintendent and five Senior Inspectors of the Coast Guard service should be deemed to be the officers entitled to wear the dress prescribed for the Superintendent, Deputy Superintendent and four Inspectors of the Customs Preventive Service. (G. Rs. Nos. 4856, dated 9th September 1874, and 19, dated 3rd January 1881.)

* Superseded by G. N. No. 2769, dated 8th April 1895.

13. Preventive officers of all grades should be required to provide themselves with uniforms at their own expense.

It does not appear requisite to supply the tallymen on salaries of Rs. 40 and Rs 30 per month with uniform. All that is necessary is that they should, when on duty, wear some distinguishing badge to show that they are in Government employ, and arrangements may be made to supply them with such badges. (G. R. No. 2877, dated 11th April 1883.)

14. *Jeddah Salt Measure 'Cantar.'*—For the purposes of Customs duties, the equivalent of the Jeddah salt measure called "Cantar" should be fixed at 95 lbs. avoirdupois. (G. I., F. & C., No. 6010, dated 7th October 1874; *vide* G. R. No. 5511, dated 17th idem.)

15. *Returns of vessels entering from and clearing to foreign countries.*—The Commissioner of Customs and the Commissioner in Sind should submit, for transmission to the Government of India, annual returns in the following form, showing the number and tonnage of vessels which entered from and cleared to foreign countries at the ports under their charges:

Statement showing the number and tonnage of vessels (including steamers and distinguishing native craft) which entered from and cleared to foreign countries at ports in the Bombay Presidency, including Sind, in the year (with cargoes and in ballast)

Countries.	Entered.		Cleared.	
	Vessels.	Tons	Vessels.	Tons.
Vessels not Native. Full detail of countries.				
Native Craft. Full detail of countries.				

(G. I., R., A. & C., No. C.—201, dated 26th June 1875; *vide* G. R. No. 3810, dated 7th July 1875.)

16. *Registry of Vessels.*—"If the schooner 'Nelly' (belonging to Port Louis, Mauritius, has been broken up in this port * * *, her certificate of registry should be forwarded by the Registrar of Shipping of this port to the Registrar of Shipping at her port of registry. This is provided by Section 53 of the Merchant Shipping Act, 1854, which also requires that in such a case her certificate of registry should be delivered to the Registrar of Shipping at the port where the breaking up occurs." (Solicitor to Government, No. 991, dated 25th September 1875; *vide* G. R. No. 5644, dated 5th October 1875.)

(1) The Registrars of Shipping at the ports named below should insert in their annual lists

of shipping, the particulars of the gross tonnage of sailing and steam vessels as well as the net register tonnage.

Indian Ports of Imperial Registry.

Akyab ...	...	(Local also)
Bombay ...	...	Do.
Calcutta...	...	Do.
Cochin....	...	Do.
Madras ...	...	...
Moulmein	...	(Local also)
Rangoon	...	...

(G. I., F. & C., No. 214, dated 15th January 1887; *vide* G. R. No. 679, dated 28th idem.)

(2) Local Boards must be counted amongst "Her Majesty's subjects residing within the Presidency of Bombay," and therefore vessels belonging to them are liable to be registered under Act XIX of 1838, if they are employed in such places as would render them liable to be registered under that Act, if they were the property of private owners. The Act applies to 'harbour craft' and to vessels 'employed on the coasts,' *i.e.*, on the sea-coast. It does not apply to vessels employed exclusively on rivers and creeks unless they ply to places which, although situated on such rivers or creeks, may reasonably be held to be on the sea-coast. (L. R No. 231, dated 23rd February 1888; *vide* G. R. No. 1607, dated 8th March 1888.)

(3) Sections 4 and 6 of Act XIX of 1838 contemplate that, at each Continental port, the registry of vessels shall be made and the duty of marking or branding and of ascertaining the burthen of vessels shall be performed either (1) by the Collector of Sea Customs at such port, or (2) by such other person as the Government of Bombay appoints to act at such port in the execution of the Act. By clause (7) of Government Notification No. 6512-A. of 20th September 1882, (published in the *Bombay Government Gazette* for 1882, Part I, 717), all Sarkárkuns in charge of tálukas were appointed Customs collectors under the Sea Customs Act, 1878, for the ports in their respective charges, and this officer is the preson who for years past has made the registry of vessels at every Continental port, and the Department wishes him to continue to do so. No further notification or appointment appears, therefore, to be necessary under Act XIX of 1838. The Sarkárkun should, however, not only make registry of vessels, but also perform the duty, through his subordinates, and, when necessary, under his certificates, of marking or branding or ascertaining the burthen of vessels.

Coast Guard Inspectors have received special instruction in the rules regarding the measurement of vessels, and Sarkárkuns have had no such instruction. But as both Sarkárkuns and Coast Guard Inspectors cannot be appointed to act in execution of Act XIX of 1838, and the former

are the officers already holding the office which qualifies them so to act, it is desirable that by Department arrangement the Coast Guard Inspectors should be made to act in subordination to the Sarkárkuns. Certificates of measurement, when necessary for evidentiary or other purposes, should be signed by the Sarkárkun, but the Coast Guard Inspector who actually made any measurement could be required to attach his initials to the certificate before it is signed by the Sarkárkun. (L. R. No. 1284, dated 3rd August 1891; *vide* G. R. No. 5730, dated 21st idem.)

17. *Boxes, &c., intended for private or official use on board vessels of Royal Navy arriving manifested as cargo.*—Boxes and parcels intended for private or official use on board vessels of Her Majesty's Navy, which arrive as manifested cargo, need not be treated as cargo for inclusion in the statistical returns, and may be passed on board the vessel for which they are intended or which is to convey them to their destination, on the Deputy Commissioner's order without documents, the manifest of the importing vessel being cleared by a note that this has been done. Government have no objection to cases for naval officers serving on distant stations being sent on board the flag or other ship in Bombay to be forwarded to them, on receipt of a written requisition by the Officer Commanding. (G. R. No. 562, dated 2nd February 1878.)

18. *Sampling of goods.*—The power given by Section 178 of Act VI of 1863 and continued by Section 195 of the new Customs Act VIII of 1878 to take samples of goods for the purpose of ascertaining their value, is viewed with some apprehension by merchants. It is alleged that in certain cases as those of prints or fancy goods, the ideas of the importers may be communicated to others who would pirate them to the detriment of the importer. The officers employed in valuing goods for the Customs House should be warned to guard against this to the utmost of their power, by taking care not to show the samples publicly or to persons who might make use of them in the manner apprehended. Any flagrant instance of carelessness in this respect would be deserving of punishment. (G. I., R., A. & C., No. 50 dated 21st March 1878; *vide* G. R. No. 1776 dated 6th April 1878.)

19. *Interpretation of Section 201 of Act VIII of 1878.*—Doubts have arisen as to the interpretation of the terms of Section 201 of the Sea Customs Act, VIII of 1878, which provides that 'the Customs Collector may in his discretion, upon payment of one rupee, authorize any document, after it has been entered and recorded in the Custom-house, to be amended.' This section reproduces the last clause of Section 191 of Act VI of 1863, the fee being limited to one rupee by the new Act, whereas under the old law it might have amounted to ten rupees.

It seems that the practice under the old law in some Custom-houses was to levy a fee or not, according to the discretion of the Collector. This is the view still held in Calcutta, and perhaps in some other Custom-houses.

Another interpretation of the section, however, —and this is the interpretation which it appears has been adopted recently in the Bombay Custom-house, —is that the law allows of the exercise of the Collector's discretion only in regard to permission to make an amendment; but that if such permission is given, the payment of the fee of one rupee must be insisted on.

It seems to the Governor General in Council that this is in fact the correct interpretation of the section. The law, as framed, does not extend any discretion to the payment of the fee, which follows necessarily on authority for the amendment being given, and it is only in regard to the authorization of an amendment that a discretionary power remains.

It has, however, been represented that the levy of the fee in every case without exception causes unnecessary hardship and annoyance, and as it is clear that the authority vested by law with the entire disposal of the revenue realised by such fees, and which can also direct their refund, is competent to dispense with their payment, the Governor General in Council is pleased to authorize Customs Collectors to dispense with the payment of the fee in cases in which its enforcement is not considered necessary to check carelessness and prevent unnecessary trouble being given to Customs establishments. His Excellency in Council does not doubt that the discretionary power now vested in Customs Collectors will be wisely and liberally exercised, and the great importance of maintaining, so far as may be possible, friendly relations between the mercantile community and the Customs establishments always borne in mind.

Cases sometimes occur in which alterations are made in the quantities entered in the papers presented by importers, the actual quantity as ascertained by weighment being found to be less than the invoice weight. In all such cases, duty should, of course, be charged on the quantities and qualities specified in the papers as amended, not as originally entered at the Custom-house.

(G. I., R., A. & C., No. 1, dated 2nd September 1878; *vide* G. R. No. 4797, dated 19th idem.)

20. *Vessels coming from or going to Camorta to be treated as vessels trading with Foreign Ports.* —As there is danger of illicit trade being carried on between the Straits Settlements and India *viâ* Camorta,* the Customs officers should treat all vessels

* Under the notification by the Government of India, Home Department, No. 87, dated 1st April 1879, Camorta and Port Blair were declared by the Chief Commissioner of the Andaman and Nicobar Islands under Section 11 of the Sea Customs Act, 1878, to be ports for the shipment and landing of goods.

arriving from that port or going thither as regards examination of goods and control by the Preventive Department as vessels trading with foreign ports. (G. I., R., A. & C., No. 83-C., dated 18th April 1879; *vide* G. R. No. 2182, dated 24th idem.)

21. *Arms.*—Weapons and firearms lying unclaimed in the Bombay and Karáchi Customs Houses should be handed over for disposal by the Collector of Customs, Bombay, to the Commissioner of Police, Bombay, and by the Collector of Customs, Kárachi, to the District Superintendent of Police, Kárachi. (G. Rs. Nos. 921 dated 21st February 1879, and 1865, dated 10th March 1886.)

(1) Under Section 27 of the Indian Arms Act, 1878, the Governor General in Council is pleased to exempt from the prohibitions and directions contained in Section 6 of the said Act, such arms, ammunition, and military stores brought into an Indian port as may be declared under manifest to be consignments, without transhipment, to another port, provided such other port be not situate on the coast of India, between the most westerly point of India and the most southerly point of British Burma, and provided such port be not a foreign port on the eastern sea-board of Africa.

This exemption will become void in the event of any of the articles claiming such exemption being landed at, or transhipped in, the port into which they may have been brought.

(G. I., H. R. & A., Not. No. 1572, dated 29th August 1879; *vide* G. R. No. 4848, dated 11th September 1879; *vide* also G. R., J. D., No. 1687, dated 14th March 1882.)

(2) In continuation of Notification No. 1572, dated the 29th August 1879, it is hereby declared that, under Section 27 of the Indian Arms Act, 1878, the Governor General in Council is pleased to exempt, from the prohibitions and directions contained in Section 6 of the said Act, such arms, ammunition and military stores brought into an Indian port as may be declared under manifest to be consignments without transhipment to another Indian port, provided that the port to which such arms, ammunition or military stores are consigned is one of the ports named in Rule 6 of the Rules published under Home Department Notification No. 518, dated 6th March 1879.

This exemption will become void in the event of any of the articles claiming such exemption being landed at, or transhipped in, any port other than that to which the articles are consigned.

(G. I., H. R. and A., Notn. No. 75, dated 14th January 1880; *vide* G. R. No. 377, dated 23rd idem.

(3) Doubts having arisen as to the procedure to be followed in respect the export of arms and ammunition to persons in Native States who enjoy privileges when in British India under the Arms Act and Rules, the Governor General in Council has been

pleased to specially empower the Commissioners of Police in Bombay and Madras and the Deputy Commissioner in Calcutta to grant export licenses subject to the conditions specified below, namely,—

(*a*) The consignment for export must consist only of arms and ammunition in reasonable quantities and for personal use.

(*b*) The consignee must belong to one of the classes of persons mentioned in clause I of Home Department Notification* No. 518 (Public), dated the 6th March 1879.

(*c*) In all cases of doubt, and specially when the consignee is not a European subject of Her Majesty, and a gazetted civil or commissioned military officer, the Commissioner or Deputy Commissioner of Police must refer to the Political authority in the Native State to which export is to be made.

(*d*) The licenses will be granted free of charge.

(*e*) The Commissioner or Deputy Commissioner will keep a list of such licenses.

(*f*) In all other respects the Commissioner or Deputy Commissioner will be guided by the existing rules relating to export licenses; and more particularly it will be necessary for him to send a copy of each license, as it issues, to the Political authority in the State to which the export is made.

(G. I., For. Dept., No. 1051-I., dated 22nd March 1884; *vide* G. R. No. 765, dated 27th January 1885.)

22. *Confiscations.*—When articles likely to be of use to Government for any purpose are confiscated for any reason by the Customs Department, the instructions of Government in the Revenue Department as to their disposal should be applied for and obtained. (G. R. No. 2153, dated 24th April 1880.)

23. *Customs Administration Report and Trade Review.*—The Government of India will not press for the incorporation of the Trade Review which forms the introduction to the Annual Volume of Statistics with the Administration Report of the Customs Department which latter may expediently be retained as a separate publication.

The Trade Review which is in its proper place at the beginning of the volume of Statistics, and should remain there, is hardly even yet, though it has been much improved recently, as full and complete as it should be. The trade of the Continental ports is very scantily treated, and generally both as regards foreign and coasting trade the causes of the fluctuation of trade are not discussed with the clearness and fullness required for the adequate interpretation of the statistics of a Presidency of such great commercial importance as that of Bombay.

* Republished in the *Bombay Government Gazette* under Government Notification, Judicial Department, No. 1484, dated 14th March 1879.

In the Customs Administration report all figures concerning trade that may be commented upon should be taken from the volume of Trade Statistics in order to avoid discrepancies between the Trade Review and the Administration Report. (G. I., F., C., No. 3256, dated 27th September 1881; *vide* G. R. No. 5956, dated 10th October 1881.)

24. *Buoys.*—No buoys should be removed from their position without the previous sanction of Government, for which timely application should be made. (G. R. No. 4630, dated 18th July 1882.)

(1) The 15th May should be fixed as the date before which no buoys should be removed. Timely notice should be given to Government every year of the exact date on which it is proposed to take up the buoys, the date being fixed in view of the circumstances of the season. It is essential that this should be done in order that the public may be informed in time of the date on which it is intended to raise each buoy. (G. R. No. 5990, dated 14th August 1883.)

25. *Verification in Turkish Consulates and by Customs authorities of manifests of certain articles exported from India to Turkish Ports.*—"With reference to a communication received from the Imperial Ottoman Embassy at London, I have the honour to state that, as the Roumanian Government, contrary to the interest of the Turkish Government, has increased the duties on the articles imported into that country from the Ottoman dominions, the Government of Sublime Porte have been compelled to make a similar increase, from the 21st of January 1886, in duty on the articles mentioned in the accompanying list, imported into Ottoman dominions from Roumania.

"I am, therefore, desired to request that the Government of this country will be kind enough to instruct the authorities concerned, to require the parties sending those articles from this country to any Turkish port, to get their manifests verified in the Turkish Consulates in order that these articles may not be taken as exported from Roumania. Where there is no Turkish Consulate, the Customs authorities may be instructed to verify such manifests. In case of there being no such verification on the manifests, the goods will be considered as exported from Roumanian ports."

Articles.	Rate.	Duty.	
		Piastres.	Paras.
Living oxen and cows	Per head ...	160	...
" sheep and goats	" ...	15	...
" lambs and kids	" ...	7	15
Butter, fresh, salted or artificial ...	Per 100 gross kilos.	225	...
Fat	" ...	150	...
Cheese preserved in salt-water, cheese dry, cheese kept in leather bags ...	" ...	150	...
Salted and dry fishes	" ...	125	...
Wheat	" ...	35	...
Rye, maize (Indian wheat), barley, oats and millet	" ...	30	...

Articles.	Rate	Duty.	
		Piastres.	Paras.
Wheat-flour	Per 100 gross kilos.	30	...
Other flour	,, ...	20	...
Dry French bean	,, ...	17	50
Spirits in Casks	,, ...	100	...
Observations.—Spirits in bottles will be charged 50 per cent. more.			
Purified and unpurified rock-oil ...	,, ...	40	...
Timbers (no deduction allowed for the distance occurring in measurement between the pieces of wood tied in a bundle)—			
(*a*) Timber in blocks cut by saw and smoothed with planes (Galatz), planks, narrow planks, and the like	Per cubic metre	30	...
(*b*) Poles, masts, rafts, and the like.	,, ..	20	...

The duty will be levied in Turkish pounds equal to 200 piastres.

(Letter from the Consul-General for the Ottoman Empire at Bombay, No. 37, dated 19th October 1886; *vide* G. R. No. 7765, dated 3rd November 1886.)

26. *Turkish Vessels.*—The Commissioner of Customs should supply the Consul General for the Ottoman Empire at Bombay at the end of every month with a list of all the vessels under Turkish flag, such as buglows, &c., passing and repassing the port of Bombay, showing their names, tonnage, the names of captains, the particular country to which they belong, and the number of crews. (G. R. No. 7933, dated 10th November 1886.)

27. *Certificates of origin for British goods exported to Spain.*—The following circular was issued by the Vice-Consul for Spain, Bombay, on 31st January 1898 :—

Shippers to Spanish ports are informed that certificates of origin have to be made out in duplicate and in accordance with the model A annexed. The original must be signed by one of the following authorities before whom the shippers' declaration is to be made and the invoices of the goods be presented, viz. :—

The Chamber of Commerce, the Mayor, the Police Magistrate (not J.P.'s) and the Customs authorities. It will be visé'd then by the undersigned. The duplicate will be retained at the Vice-Consulate, but need not be signed by the authorities.

It is recommended that certificates be made out in Spanish or French in order to avoid the trouble, expense and delay which may occur by their having to be translated if written in other languages.

A

FORM FOR MERCHANT'S DECLARATION.

Certificate of Origin.

I, the undersigned (1) ..... do hereby certify that Messrs. (2) .....

.....Merchants of (3) Bombay, have declared before me, under their own responsibility, that the goods mentioned below are of British origin and manufacture, according to *bonâ-fide* invoices which have been presented to me by the senders, which goods are to be sent to (4) .... and consigned to (5) Messrs..... of.....

Number and description of packages.	Marks.	Numbers.	Gross weight in kilos.	Class and description of goods.

Declared under our own responsibility (6)

(7).....

(8).....

Directions—

1. Name of authority issuing the certificate.
2. Name of Merchants.
3. Full address of Merchants.
4. Place of destination in Spain.
5. Name, profession and address of consignees in Spain.
6. Signature of Merchants.
7. Date and signature of authority issuing the certificate.
8. Consular Legalization.

The validity of this certificate expires six months from the date of the vise.

The new form of certificate issued by the Vice-Consul for Spain in Bombay has been adopted, but it has been directed that the origin or manufacture of the goods mentioned in it should be specified as British Indian, Native Indian, Persian, Arabian or Chinese, as the case may be. The Collector cannot accept signatures of leading firms on this certificate without requiring the presence of their representatives at the Customs House (G.R. No. 1720, dated 9th March 1898.)

28. *Certificates of origin for goods exported to Italy.*—The Italian Government having failed to renew the Treaty of Commerce with France have been compelled to adopt reciprocity of treatment towards almost all descriptions of French goods imported into Italy, enforcing a differential tariff. In order to avoid possible errors of judgment by subjecting other foreign goods to such differential treatment, the Italian Government have decided upon having recourse to certificates of origin to be enforced as per the following directions:—

The certificates of origin may be granted either by the Chambers of Commerce or similar autho-

rities, by the Italian Consuls or Municipal authorities as also by Foreign Customs.

The required document should contain marks, quality and quantity of goods and certify that they are products of the soil or industry of the country from which they are shipped.

The Customs officers may be satisfied instead of the above certificates of origin with the simple original invoices, and they are authorized also not to request production of invoices for such goods that may bear the characteristic mark of the products of the country of origin or form almost a monopoly such as the typical wines, pilchards of Spain, English herrings, Sweden stock fish, &c., &c.

The said certificate of origin will not be wanted for goods coming directly from the country of production, provided they have not been transhipped or the steamer called at any intermediate French port or ports.

As for the parcels post, the declaration of the sender will stand for the certificate of origin.

The Customs authorities are allowed all discretion in dealing with such certificates of origin, provided they should be amply satisfied as to the origin of goods, and they are instructed not to embarrass or check the trade by enforcing this new rule until ample time has elapsed for it to be known abroad.

This new rule is not applicable to small parcels carried by passengers for which the usual Customs tariff will be enforced.

(G. R. No. 3323, dated 23rd May 1888.)

29. *Establishments.*—So long as arrangements are made for recovering the cost of pensions and allowances in accordance with Article 823 of the Civil Service Regulations, the sanction of the Government of India is not necessary to such appointments as that of a clerk on Rs. 40 a month entertained in the Prince's Dock establishment at the cost of Messrs. Shepherd & Co. (G. I., F. & C., No. 2934, dated 12th June 1889; *vide* G. R. No. 4923, dated 9th July 1889.)

(1) The establishments attached to the Chief Account Officer of Customs, Salt, and Opium and the office of the Reporter General of External Commerce which are under the direct control of the Commissioner of Customs, Salt, Opium and A'bkári, should be considered as one in the matter of transfers and promotions. (G. R. No. 8927, dated 12th November 1892.)

30. *Purchase, construction and repairs of launches, vessels, &c.*—The obtaining of a steam launch from England through a private firm is inadmissible, being in contravention of the orders contained in the Resolution of the Government of India, Finance Department, No. 2586, dated 23rd May 1889, regarding the supply of European stores

required for the public service. The Secretary of State has also clearly laid down in his despatch No. 139 (Military), dated 31st July 1890, that the purchase of a vessel in India without his previous sanction is a departure from the orders prohibiting local purchases.

The rules contained in the following Resolution of the Government of India in the Public Works Department, No. 455 M., dated 30th December 1890, do not make it compulsory on Local Governments or Departments to have their launches built in the Bombay or Kidderpore Dockyards under all circumstances. It is, however, considered desirable that those establishments should be employed as largely as possible: —

"In supersession of previous orders on the subject the Governor General in Council in pleased to approve of the following modified rules on the subject of the construction and repair of steam-boats, lauches and other vessels for the use of Government by the Government dockyards at Calcutta or Bombay, and by private firms.

"(2) In future, work which is connected with the construction of Government vessels must, in all cases, be carried out either by Government workshops or dockyards, unless for any special reason it appears that the employment of private firms will be more economical, or if workshops or dockyards are unable, by press of other demands, to execute the work as speedily as is necessary.

"(3) Local Governments and Administrations are at liberty in every case to call for estimates for any work which has to be done, both from Government dockyards and private firms simultaneously, and to decide, with reference both to the amount of the tenders received and to other considerations, how the work shall be executed.

"(4) An annual return is to be submitted on the 31st December of each year to the Government of India showing all cases in which work, of the nature referred to, has been given to private firms in preference to Government workshops or dockyards, with a full explanation of the reasons which led to the employment of the private firms.

"(5) As regards repairs to Government vessels, Local Governments and Administrations, except those of Bengal and Bombay, where Government dockyards exist, will probably find it to their advantage to have such repairs as may be required executed locally, and the return prescribed in the preceding paragraph need not therefore, in their case, specify repair work executed by private firms. In the case of the returns from Bengal and Bombay, the returns should, however, specify such repairs, which should be executed, whenever possible, at the Government dockyards."

(G. I., Mar: Dept., No. 586, dated 26th June 1891; *vide* G. R. No. 4727, dated 11th July 1891.)

31. *Portuguese Custom-houses, &c.*—The following Resolution of the Government of Portuguese

India and statements showing the land and sea custom-houses and the chaukis and guard posts under them on the sea board and land frontier of the Portuguese Settlements of Goa, Daman and Diu, which have been received from His Excellency the Governor General of Portuguese India, are published for general information :—

"No. 71.—In order to put into execution what has been determined by Resolution No. 23 of 14th ultimo, regarding the re-establishment of the Customs Rules in force before the Anglo-Portuguese Treaty of 26th December 1878, I deem it convenient, after hearing the Acting Commissioner of Customs, to declare, on behalf of the Governor General, that the land and sea customs-houses and the chaukis and outposts under them are the following :—

The New Goa Custom House.
Chauki at Agoada.
Customs House at Mormugoa.
Customs Post at Col.
Do. at D. Paula (a).
Delegation at Collem.
* *
Customs House at Sanguem.
Post at Tivem.
Chauki at Mollim (b).
Do. at Intorlim.
Do. at Naiquinim.
Do. at Zewa.
Do. at Cuessim.
* *
Customs House at Betul.
Post at Agonda.
Do. at Nuem.
Do. at Cabo de Rama.
Do. at Cananguinim.
Do. at Cavelassein (a).
Do. at Serambatim (a).
* * *
Customs House at Talpona.
Chauki at Pollem.
Do. at Supanguddi.
Do. at Palvodim.
Do. at Peramarogo.
Do. at Butpalle.
Do. at Udenool.
Do. at Galgibaga (a).
* * *
Customs House at Chapora.
Chauki at Tiracol.
Post at Quirampanim.
Do. at Sanvarzuna.
Do. at Morgim.
Do. at Baga (a).
* * *
Customs House at Doromarogs.
Chauki at Chandel.
Do. at Tarxem.
Post at Sallem.
Do. at Singuervalle (a).
Do. at Neibagá.
Do. at Avcornem.
* * *

(a) These posts are guard-houses.
(b) The present chauki was established in substitution of the former custom-house.

Customs House at Sanguelim.
Chauki at Veluz.
Do. at Quelandem.
Do. at Mauliguem.
Post at Quelgate (*a*).
Do. at Churchirem.
Do. at Codal.
Do. at Surla (*a*).

Thus the above substitutes the Resolution No. 29 of the 16th ultimo published in the *Government Gazette* No. 7.

All authorities and other persons concerned in the execution of this will so understand and duly execute it.

(Signed) J. M. C. TABORDA,
Secretary-General.

Government House, Panjim,
10th February 1892.

COPY.

Statement showing the Chaukis and Posts under the Daman Customs House.

Districts.	Designation of Customs Houses and their Chaukis and Posts.	Remarks.
District of Daman.	Daman Custom House...	Levying post.
	Chauki at Bensolor ...	
	Post at Varacunda ...	
	Do. at Colieque ...	
	Do. at Atiavar ...	
	Do. at Dabel	
	Do. Bamampuja ...	
	Do. at Calem	
	Do. at Palcete ...	
	Do. at Lower Daman...	Guard-house.
	Do. at Vôr	
	Do. at Patalia... ...	
	Do. at Vanguinim ..	
	Do. at Nandi	
District of Nagar Avely.	Chauki at Dadra ...	Levying post.
	Post at Algad	
	Do. at Duemedy ...	
	Do. at Racoly... ...	
	Do. at Velugao ...	
	Do. at Randa	
	Do. at Silly	
	Do. at Querdi	
	Do. at Dudonim ...	
	Do. at Cumbaivary ...	
	Do. at Luary	

(Signed) J. I. DESOUZA GASPAR,
Acting Commissioner of Customs.

New Goa, 16th June 1892.

(*a*) These posts are guard-houses.

CUSTOMS.]

COPY.

Statement showing the Posts under the Diu Customs House.

Designation of Customs Houses and their Posts.	Where situated.	Remarks.
Diu Custom House.		
Post at Brancavara...	On the Brancavara Bandar.	Levying post.
Do. at Gogola ...	At the Gogola Gate.	
Do. at Passo Covo...	In the Passo Covo Fort.	
Do. at Passo Secco..	In the Passo Secco Fort.	
Do. at Simbor ...	In the Simbor Fort.	Levying post from October to February every year during the bumblo-fishing season.
Do. at Brancavara..	In the Brancavara Fort.	Guard-house.
Do. at Nagoa ...	In the Nagoa Fort.	
Two posts at Gogola.	In the Gogola village.	

(Signed) J. I. DESOUZA GASPAR,
Acting Commissioner of Customs.

New Goa, 16th June 1892.

(True Copy)

(Signed) J. M. C. TABORDA,
Secretary-General

Secretariat-General, 20th June 1892.

(G. N. No. 7254, dated 13th September 1892.)

32. *Inspection of sea-going vessels.*—The Commissioner of Customs, Salt, Opium and A'bkári should issue to the officers subordinate to him instructions similar to those issued by the Commissioner in Sind to the Customs Preventive Service at Karáchi and the Customs officers elsewhere in Sind to inspect sea-going vessels and to report to the proper authorities all cases of infringement of the rules for preventing collisions at sea which may come to their notice. (G. R. No. 6414, dated 5th September 1893.)

V0-114

DIVISIONAL FOREST OFFICE
Inwd. Regr. No. 114
Date 21/10/90
WORKING PLANS PARTY II S.C.

ENCUMBERED ESTATES.

I.—Gujará't Encumbered Estates.

1. In the case where the lands handed over to the manager appointed under Act XV of 1871* are in the possession of tenants of the mortgagees, the standing crops clearly belong to the tenants of the mortgagees, and the manager should only collect from them the rent in grain or in money which they had agreed to pay to the said mortgagees.

In the case where the lands were cultivated by the mortgagees personally, the standing crops should be enjoyed by the mortgagees personally in lieu of the landlord's rent; the Tálukdári Settlement Officer should levy from them an assessment equivalent to the ordinary assessment collected by Government from similar lands in the neighbourhood.

In the first of the cases above mentioned, if the rents agreed to be paid by the cultivators to the mortgagees shall be found to be excessive, the manager need only levy from the cultivators rents equivalent to the ordinary assessment on similar lands held under Government in the neighbourhood.

The rents thus collected from the mortgagees or the sub-tenants of the mortgagees should be taken into account in the ultimate settlement of debts between the Tálukdárs and the mortgagees. (G. R. No. 1351, dated 22nd March 1872.)

* Repealed by Act XIV of 1877, which with the exception of the last three sections has been repealed by Act XXI of 1881.

2. The manager may compel the production of any documents, no matter in whose possession, under Section 14† of the Broach Thákors' Relief Act, No. XV of 1871. (L. R. No. 80, dated 6th July 1874; *vide* G. R. No. 3608, dated 14th idem.)

† Cf. Section 35 of Act XXI of 1881.

3. If a Thákor whose estate is managed under Act ‡ XV of 1871 succeeds to an estate encumbered with debts, those debts cannot be settled according to the rules applying to liabilities for the liquidation of which the Thákor's original estate was brought under the Act. Section 9§ of Act XIV of 1877 describes the consequences which are to ensue upon the publication of the order of management, but each of the consequences refers only to "the debts and liabilities mentioned in Section 8," which are "all debts and liabilities to which the Thákor is subject, or which are charged on the whole or any part of his immoveable property" *on the date of the publication of the order of management.* And although Section 8 ‖ expressly provides that the order of management shall extend to all immoveable property "which may be acquired by or devolve on the debtor during the continuance of the management," there is nothing in Part IV of the Act (which deals with "the proof of debts and the scheme for liquidation") to empower the manager to prepare a scheme for the liquidation of subsequently acquired debts and liabilities. (L. R. No. 1102, dated 25th September 1877; *vide* G. R. No. 6000, dated 5th October 1877.)

‡ Now Act XXI of 1881.

§ Cf. Section 9 of Act XXI of 1881.

‖ Cf. Section 8 of Act XXI of 1882.

* Now Act XXI of 1881.

4. A holder of wazifa land is not a Thákor within the meaning of Act XIV* of 1877. The tenures under which wazifa and jághír lands are held differ so materially that a jághirdár cannot include a wazifdár. A Thákor, the bulk of whose property is in a district other than those of Broach and Kaira, cannot be considered to be within the scope of the Act, because he may happen to have 15 or 20 acres of land within those districts. (Adv. Gen. No. 8 of 1878; *vide* G. R. No. 330, dated 21st January 1878.)

5. It appears that in the case of a joint application under the Broach and Kaira Encumbered Estates' Act, it is competent to the officer who makes the enquiry under Sections 5 and 6 to require the applicants to give precise information as to whether they are or are not divided in estate, and as to whether their debts are joint or separate debts, and it is competent to the Commissioner under Section 7 to direct further enquiry on this point.

But where both the debts and the estate are joint, the application ought to be made in the joint names of all the co-parceners, and the order of management ought to include all such co-parceners' names.

The individual liabilities of several separated brethren cannot legally be clubbed together. If the applicants are really divided in estate, the case of each one of them ought to be dealt with separately on its own merits. Undivided brethren do, it is true, occasionally own separate property of their own (see the note at page xli of the introduction to West and Bühler's Digest of Hindu Law, Book I and the authorities there referred to), but even then their debts are usually the joint debts of the family and not their own merely. And even if the debtor who makes an application under the Act is an undivided brother having separate property and separate liabilities, the order of management can only properly extend to his separate property and to his individual share in the undivided property. The Act would not justify the manager in interfering with the other parceners' shares in the undivided estate unless they also happened to have taken the benefit of the Act on separate applications, and each share would have to be separately released from management as soon as the liabilities charged upon it were liquidated. (L. R. No. 123, dated 12th February 1878; *vide* G. R. No. 903, dated 19th idem.)

6. The Commissioner should not grant applications under the Broach and Kaira Encumbered Estates Act except under peculiar circumstances, unless there is reason to suppose or know that the debts exceed the total amount of five years' net profits of the applicants' respective estates. The determination of what constitutes 'peculiar circumstances' is left entirely to him. (G. R. No. 4425, dated 29th August 1878.)

7. When a separate estate burdened with debts devolves on a debtor whose estate is already under

management, the proper course is to notify the fact and to issue a separate notice to the creditors under Section 12 of Act XXI of 1881 as if the estate had been formally brought under management. (L. R. No. 1524, dated 27th November 1882; *vide* G. R. No. 8623, dated 9th December 1882.)

8. In exercise of the power conferred by Section 3 of the Broach and Kaira Encumbered Estates Act, 1881, the Governor in Council is pleased, with the previous sanction of the Governor General in Council, to declare that the Máliks of Thásra in the District of Kaira are Thákors for the purposes of the said Act. (G. N. No. 5295, dated 16th July 1883.)

9. Under Section 9 of Act XXI of 1881, as soon as an order of management is published in the *Bombay Government Gazette*, all proceedings in respect to the debts and liabilities to which the debtor therein named is subject, shall be stayed, and the operation of all processes, executions and attachments then in force in respect of such debts and liabilities shall be suspended, and no fresh proceedings, processes, executions or attachments shall be instituted in or issued by any Civil Courts in British India in respect thereof. Under No. 12* of the rules made under Section 31 of Act XIV of 1877 and saved by Section 2 of Act XXI of 1881, a copy of the Commissioner's notification shall be affixed in the Court of the Subordinate Judge within whose jurisdiction the debtor resides or the bulk of his estate is situated, and one copy in the Court of the District Judge to whom such Judge is subordinate.

**Vide* page 537 of the Compilation of General Rules in force in the Revenue Department, third edition.

This is intended to give the Courts intimation of the fact that a debtor's estate is under management.

But it does not appear that a Court could act on such an intimation alone.

The mere production of the published order would, under Section 78 of the Evidence Act, 1872, be sufficient proof of the notification.

But the Court must of course be satisfied that the debtor in respect of whom execution is sought, is the person referred to in the order of management, and cannot of its own motion raise an objection without evidence adduced or allegation made.

The Collector's certificate would have to be produced by somebody.

The Courts cannot carry on their judicial proceedings by official correspondence, and the certificate would be no proof that the debtor was the person referred to in an order.

The production of the order would do all that the production of the certificate could do, and if the identity of the debtor with the person mentioned in the order were challenged, the Court could not dispense with evidence on that point on the mere strength of the certificate.

If any proceedings in execution are instituted or continued after an order of management barring,

staying or suspending them, they are absolutely void, and no sale under them will pass any property to the purchaser, and any attempt by the purchaser to obtain possession could be at once defeated on the production of the order of management by or on behalf of the manager.

No trouble would be saved by substituting a certificate as evidence for the order of management which is already evidence the genuineness of which the Courts shall presume (Section 81 of Act I of 1872).

It is not necessary to satisfy the Court that the property attached is under management, but only that the debtor is a person in respect of whose debts and liabilities an order of management has issued.

No formal application for the removal of attachment is necessary. Objection might be taken to the whole of the proceedings in execution at any stage as barred, stayed or suspended under Section 9 of the Broach and Kaira Encumbered Estates Act, 1881. (L. R. No. 286, dated 25th February 1891; *vide* G. R. No. 1916, dated 14th March 1891.)

10. Sub-section 4 of Section 11 of the Broach and Kaira Encumbered Estates Act XXI of 1881 contemplates that the periodical allowance for the maintenance and other necessary expenses of a debtor may be fixed from time to time by the Commissioner. But from its position in the Act it seems probable that Section 11 was intended, though it is not expressly so stated, to apply only to the disposal of sums realized before the sanction of the liquidation scheme. There is no power expressly given by the Act to modify the liquidation scheme after sanction. (L. R. No. 464, dated 26th April 1893; *vide* G. R. No. 4200, dated 9th June 1893.)

11. It is not possible to amend the scheme which has been sanctioned by the Commissioner for the liquidation of the debts of a deceased Thákor by inserting therein the debts incurred by his successor before he succeeded to the estate, and providing for their payment. The only course which can be adopted is for the Thákor, when the management under the existing scheme terminates according to Section 26 of Act XXI of 1881, to make another application for the benefit of the Act. (Adv. Gen. No. 54, dated 16th May 1893; *vide* G. R. No. 4200, dated 9th June 1893.)

II.—SIND ENCUMBERED ESTATES.

1. By the Sind Encumbered Estates Act, the Commissioner in Sind is authorized to exercise general control over the Manager of the Estates in financial as well as other matters. (G. R. No. 6971, dated 21st November 1877.)

2. If the members of a family have divided their estate and have been separately assessed by Government in respect of the lands in their respective holdings, each such member must be dealt with under Act XIV * of 1876 separately, and will be entitled to relief only if the assessment on his own

* New Act XX of 1896.

lands has amounted to not less than Rs. 300. Each of such separated members will have incurred distinct liabilities for which he alone is responsible, and there is nothing in the Act which authorizes the clubbing of several of such individual liabilities together. (L. R. No. 334, dated 9th April 1877; *vide* G. R. No. 2552, dated 20th idem.)

3. The amount of *assessment* recorded against a landholder in the Government accounts is what has to be looked to in determining whether he is a zamindár within the meaning of the Sind Encumbered Estates Act or not. Casual remissions do not affect the amount of assessment, and should not be taken into account. (L. R. No. 334, dated 9th April 1877; *vide* G. R. No. 2552, dated 20th idem.)

4. It is only "if the property be in possession of any person claiming to hold under a lease dated within three years immediately preceding the commencement of the management" that the sufficiency of the consideration for which the lease was given may, under Section 21 * of Act XIV of 1876, be enquired into. It is, therefore, immaterial when the lessee's possession commenced, but it is indispensably necessary that the lease, under which he *bonâ fide* claims to hold, should be dated within three years before the commencement of the management. (L. R. No. 675, dated 23rd July 1877; *vide* G. R. No. 4630, dated 30th idem.)

* Cf. Section 22 of Act XX of 1896.

5. The Commissioner's sanction of a liquidation scheme should be notified at the Court of the Subordinate Judge within whose jurisdiction the debtor resides, or the bulk of his estate is situated, and at the Court of the District Judge to whom such Judge is subordinate. The sanction should also be notified in the *Sind Official Gazette*, both in English and in Sindhi. (G. R. No. 3306, dated 1st July 1878.)

6. Section 18† of Act XIV of 1876 enables the Commissioner, at any time before he has sanctioned a liquidation scheme, to retrace the steps taken in placing an estate under the Act and to restore the *status quo ante*. This then is the obvious course for the Commissioner to pursue whenever he has reason to think that the debts are of too insignificant an amount to justify his further intervention under the Act.

† Cf. Section 19 of Act XX of 1896.

But one of the results of the Commissioner's restoring the *status quo ante* is (*vide* Section 18, Clause *d*‡) that the debts and liabilities barred by Section 13§ (*i.e.*, those which have not been notified to the manager within the time and in the manner required by his notice issued under Section 11‖), revive. If then creditors hold back in the hope of inducing the Commissioner to put an end to the management under Section 18¶, and that their claims may be thus revived, it is not desirable that they should be allowed so to frustrate the purpose of the Act. Although, therefore, the liquidation scheme in any such case may be so only in name, the Commissioner would be perfectly justified in

‡ Cf. Section 19, Clause *d*, of Act XX of 1896.
§ Cf. Section 14, *ibid.*
‖ Cf. Section 12, *ibid.*
¶ Cf. Section 19, *ibid.*

sanctioning it if he is satisfied that the case was a proper one for the application of the Act originally. He should sanction the scheme, and allow the management to continue long enough (1) to pay off the debts and liabilities, if any, which do appear in the scheme, and (2) to bar all the claims which have not been duly notified. Mention might be made in the scheme of the fact that several of the claims, believed from the result of the preliminary enquiry to have existed, have not been notified, and that these will, therefore, be deemed under Section 13 "to have been duly discharged" without any payment being necessary from the income of the estate, and this in itself would be a good reason for the Commissioner's sanctioning the scheme. The result will be that the termination of management will be notified by the manager under Section 25*, at a much earlier date than it otherwise could have been, and the debtor will be discharged from all liability to the creditors who did not, as well as those who did, notify their claims against him to the manager. (L. R. No. 875, dated 26th July 1879; *vide* G. R. No. 4134, dated 7th August 1879.)

* Cf. Section 27 of Act XX of 1896.

7. Section 7 † of the Sind Encumbered Estates Act, 1876, enacted that the order of management shall extend to "all immoveable property of or to which the debtor is on the date of its publication possessed or entitled in his own right." All immoveable property of which the debtor is found in possession should, therefore, be taken into management by the manager, and he should not relinquish any portion of the property except upon due authority. His own opinion that a third party's claim to a portion of the property is well-founded would not be due authority, for the Act does not authorize the manager to determine questions of proprietary title between the debtor and other claimants. But the decree of a competent Court or the award of a duly appointed arbitrator would be due authority, and so also would the admission of the debtor himself; and if by any of these means the manager is satisfied that he has taken into his management property to which the debtor is not entitled, he would be justified in relinquishing possession of it to the rightful person, but not otherwise. (L. R. No. 384, dated 7th April 1880; *vide* G. R. No. 1962, dated 15th idem.)

† Cf. Section 8 of Act XX of 1896.

8. When an estate is held jointly by a person who is a zamindár under the Sind Encumbered Estates Act (XX of 1881) and by one who is not a zamindár under the definition in the Act, the estate cannot legally be placed under management. Section 8 ‡ of the Act enacts that the order of management "shall extend to all immoveable property of or to which the debtor is on the date of its publication possessed or entitled in his own right, &c. Now when property is held by two persons jointly, neither of them can be said to be possessed or entitled to any portion of that property in his own right, for they are each of them interested

‡ Cf. Section 8 of Act XX of 1896.

in every portion of it and, moreover, the provisions of Chapters III, IV and V of the Act are absolutely inconsistent with any person other than the zamindár being interested in the property put under management. The zamindár is entitled to have the estate partitioned, and after partition he would be entitled to the benefit of the Act in respect of the portion allotted to him. (Adv. Gen. No. 63, dated 31st August 1883; *vide* G. R. No. 6869, dated 15th September 1883.)

9. Jághírs held as life-holdings which after having come under management have lapsed to Government, owing to the deaths of the jághírdárs after they have been leased under Section 22* of the Act by the manager, are not jághírs to which provisions of Act XX of 1881 can be held to apply. A jághírdár under this Act means a person in possession of jághír land continued under the conditions described in Section 3†, and jághír land includes not only the land, but a share held *hereditarily* of the revenues of a Government village. A life-interest in a share of the revenues of a village is not a jághír within the meaning of the Act.

* Cf. Section 22 of Act XX of 1896.

† Cf. Section 2, *ibid.*

The provisions of the Act apply to jághír, whether they are grants of land or of a share of the revenues continued as hereditary property, and the manager has power to demise either the land itself or the share of the revenues, as the case may be, for a term of two years, if his liquidation scheme has not yet been sanctioned, or a term of twenty years, if it has been sanctioned. Should the jághír revert to Government as *ultimus hæres* through failure of heirs and intestacy of the jághírdár, if the management has not been terminated, Section 27 of the Act provides that the management shall continue and proceed in all respects as if the jághírdár were still living. Under all circumstances all leases lawfully granted by the manager must continue in force for the full period for which they have been granted.

With regard, therefore, to the jághírs held as life-holdings which have been illegally brought under management, the occupants who hold the lands under the jághírdár are entitled on his death to be entered as registered occupants, and all leases of the property constituting the jághír are liable to be set aside as invalid, the manager having no authority to grant them.

With regard to the jághírs which have been legally brought under management, leases of the property constituting the jághír are valid for the time they are fixed to run, that is to say, if the manager grants a lease of the jághír land, the expression "Jaghír land" in the lease must be understood to mean either the actual land or the jághírdár's share of the revenue, according to the nature of the grants. Where the lessees actually hold the land, whereas the lease only entitles them to hold a share of the revenues, they must be restricted to the terms of the

lease. The cultivators with zamindári rights will not be the lessee's tenants but inferior holders paying the land revenue to the lessee as superior holder for the period of his lease.

Government is not bound to recognize any leases which the manager may have made of jághír property held as life-time holdings, and on such property reverting to Government by reason of the death of the holder the survey settlement may be introduced and the rates thereof enforced regardless of any more favourable rates under which any lessees hold the land.

The Collector has power, under Section 111 of the Land Revenue Code, to let out the lands belonging to any jághír estate under management at survey rates or such other rates as he may deem to be reasonable, and the terms of any lease which the jághírdár (or his agent, the manager) may have made relating to the land, shall not operate to the detriment of the lawful claims of Government on the land. (L. R. No. 415; dated 10th April 1892; *vide* G. R. No. 2759, dated 27th idem.)

* Cf. Section 10 of Act XX of 1896.

10. Under Section 10* of Act XX of 1881 the manager shall, during the management of the property, have all powers which the owner thereof might, as such, have legally exercised. The manager, therefore, can legally sell the property. This power, however, is limited by the proviso of the same section to the effect that he may not, before the liquidation scheme has been sanctioned, demise the property for any term exceeding two years.

† Cf. Section 24, *ibid.*

Again, under Section 24† of the same Act, at any time after the liquidation scheme has been sanctioned, the manager, with the previous assent of the Commissioner, shall have power to raise any money required for carrying out the liquidation scheme, by

(*a*) mortgaging the whole or any part of the property,

(*b*) selling such portion of it as may appear expedient,

(*c*) borrowing money from §Government.

‡ Cf. Section 27, *ibid.*

Section 26‡ of the same Act provides for the restoration of the property or such part thereof as has not been sold by the manager under the powers conferred by Section 24.

While, therefore, all the legal powers of the owner are vested in the manager, the exercise of these powers is made entirely subject to the control of the Commissioner and is limited to such portion of the estate as it may be considered expedient to sell in order to give effect to the liquidation scheme.

A liquidation scheme which contained a proposal to sell the whole estate under management in order to pay off the total amount of debts shown in the schedule, including advances and cost of management, would, therefore, be entirely opposed to the

§ In this connection please see para. 15 of this section.

spirit and object of the Act, and should not be sanctioned.

The liquidation scheme should show how the estate under management can be disencumbered with a view to its ultimate restoration to the owner, and not how it should be severed from the owner. If it is proposed to sell any portion of the estate to raise funds, the liquidation scheme should, if possible, show what definite portion of the estate should be sold; and as the proper working of the provisions of the Act must depend altogether on the kind of discretion exercised by the Commissioner in sanctioning the sale of any portion of an estate under management, it is clear that any proposal to sell the whole or the greater portion of an estate should be discountenanced as illegal and impolitic.

It seems only too obvious that if the sale outright of an estate would suffice to pay off the total amount of the owner's debts, *a fortiori* prudent management for a number of years would lead to the same result and preserve the estate intact.

It seems also clear that a sale of the entire estate to pay off only a small proportion of the debts marshalled under Section 11* of the Act would be a direct breach of the contract which the liquidation scheme represents, under the terms of which the creditors are entitled to receive the amount awarded them in respect of the debts or liabilities due or owing to them which the liquidation scheme has operated to extinguish. (L. R. No. 618, dated 31st May 1882; *vide* G. R. No. 3906, dated 17th June 1882.)

* Cf. Section 11 of Act XX of 1896.

11. The views expressed in the following opinion of the Advocate General No. 111, dated 11th December 1882, should be acted on :—

"In answer to query 1 † it seems to me that, having regard to Section 2 of Act XIV of 1876 and Section 3 ‡ of Act XX of 1881, the time to which it is necessary to look, in order to determine whether the character of the jághír in question was hereditary or not, is the 17th of February 1843. I think that if the share of revenue was then held hereditarily and if the person whose status as a jághírdár has to be decided was found at the date of the application contemplated by Section 3 of the Act of 1876 or 4 § of the Act of 1881 to have that share of revenue or a portion thereof continued to him, and to have a sanad granted to him or his ancestor in conformity with terms of Sections ‖ 2 and 3 of these Acts, respectively, he was a jághírdár in whose behalf an order might be made under Section 6 of Act XIV of 1876 or Section 7¶ of Act XX of 1881. I have not come to this conclusion without hesitation; as the language of the Acts admits of more than one interpretation, and as I doubt whether the interpretation above given is that which was intended by the framers of the Act: but it seems to me to be the one most in conformity with the words used, and I can see no reason why 'portion' should not be a portion in duration as well as a portion in extent. When the jághír consists of land there can be no difficulty * * *.

† 1. Whether a grant in jaghir of the Government share of the revenues and soil for a life-time, or to be regranted for one generation to the lineal male heir of the incumbent at the date of the battle of Meanee, subject on such regrant to a deduction of one-fourth, is an estate which can be managed under the Sind Encumbered Estates Act XX of 1881?

‡ Cf. Section 2, *ibid.*

§ Cf. Section 3, *ibid.*

‖ Cf. Section 2, *ibid.*

¶ Cf. Section 7, *ibid.*

"In answer to query 2 * I think that, having regard to Sections † 26 and 27 of Act XX of 1881, the share of revenue still remains under management for the purposes of the Act notwithstanding that the interest of the jaghírdár may have lapsed pending the management. I also think that, notwithstanding such lapse, leases made by the manager in conformity with Section 22 of Act XIV of 1876 or Section 23 ‡ of Act XX of of 1881 and the rules, if any, made in that behalf by the Commissioner under Sections § 30 and 31 of the Acts, respectively, hold good until the expiration of the terms for which they may have been granted, which terms cannot exceed 20 years in duration."

† Cf. Sections 27 and 28 of Act XX of 1896.

* 2. Whether, in the event of the grant lapsing before the termination of the management, the Government share still remains under management for the purposes of the Act until the termination of the management; and whether all leases or mortgages granted or made by the manager, under the authority of the Act, hold good for the period for which they are granted or made, not exceeding 20 years?

‡ Cf. Section 23, *ibid.*

§ Cf. Section 33, *ibid.*

(G. R. No. 16 dated 3rd January 1883.)

12. Expended advances made before a liquidation scheme is sanctioned, are part of the 'costs of the management' and by clause (1), Section 11 of Act XX‖ of 1881, they are made a first charge upon the sum received or recovered by the manager under Section 10, whether before or after a liquidation scheme is sanctioned. They may, therefore, be recovered, before an order is made under Section 19 of the Act for relinquishing the estate, by the exercise of any of the powers with which the manager is invested by Section 10 previous to the sanction of a liquidation scheme. One of these powers is the grant of a lease for any term not exceeding two years of the whole or any part of the property under management. (L. R. No. 650, dated 6th May 1883; *vide* G. R. No. 4166, dated 23rd idem.)

‖ Now Act XX of 1896.

13. According to Section 26¶ of Act XX of 1881 the Manager, Sind Encumbered Estates, cannot terminate his management of any part of the estate until the whole of the debts and the amount of any loan received are paid off. But when there is no other creditor but Government, there is nothing to prevent Government from consenting, on such terms as they think fit, to allow certain portions of the estate to be freed from management. (L. R. No. 649, dated 6th May 1884; *vide* G. Rs. Nos. 4176, dated 23rd idem, and 5270, dated 2nd July 1884.)

¶ Cf. Section 27 of Act XX of 1896.

14. According to Section 20 of the Sind Encumbered Estates Act, the sanction, by the Commissioner, of the liquidation scheme bars for ever all proceedings by a creditor in a Civil Court for the recovery of any debt due by the debtor to him, and the creditor is entitled to receive under the liquidation scheme only the amount finally awarded to him under Chapter IV of the Act in respect of such debt. In the case, therefore, of a creditor who holds moveable property in pledge for the repayment of the debt due to him, his legal lien upon that property determines the moment tender is made to him under the liquidation scheme of the amount finally awarded to him under Chapter IV. If, however, he refuse to restore the property to the debtor, it does not appear that the manager has any summary power

to compel him to do so. (L. R. No. 1696, dated 22nd December 1884; *vide* G. R. No. 111, dated 7th January 1885.)

15. The system of making State loans to embarrassed estates under the management of Government is accepted in no other part of India. Bankers, both European and native, are elsewhere found ready to come forward and lend money at rates of interest ranging from 6 to 8 per cent. on the security of Government management. It is on all grounds expedient that the same system should be introduced into Sind and that a serious effort should be made to secure the necessary loans in the local market. It is obvious that at the best of times the money which Government can afford to spare for such an object must be very limited in amount and must, moreover, be taken from other and very pressing claims. When the local money market is once attracted to these schemes, the operations in aid of encumbered proprietors can obviously be carried out on a very much larger scale. The native bankers of Sind are already disposed to invest their capital in land, and it cannot be doubted that, if the matter is properly presented to them, money will be advanced in Sind, as elsewhere, on the security of Government management.

The real obstacle at present appears to lie in the low rate of interest charged on State loans. Nowhere else will the native capitalists, who give Government the principal help in the consolidation of debts in the estates of Wards of Court, lend money at so low a rate of interest as 5 per cent., and they will not in Sind seriously compete for investments under the Encumbered Estates Act, so long as they believe the Government is ready to pay off all debts at that rate. It is a matter of importance, if action under the Encumbered Estates Act is to be encouraged and developed, that this impression should be removed.

If the Collectors altogether fail in their endeavour to attract local aid, the Government of India will not refuse help in the matter; but they will be able to give it on a limited scale only, and for the reasons stated above they are of opinion that all such advances should bear interest at 8 per cent.

In accordance with the policy set forth above, the Government of India have retained Section 24 (*c*) in the revised Sind Encumbered Estates Act. But they are averse from giving formal legislative recognition to a practice which upon general grounds they consider to be objectionable in principle. They have, therefore, omitted the words "from Government" from Section 24 (*c*) and from all other sections in which they occur in the same connection. This will leave the question whether the necessary money should be procured from public or from private sources to be determined in each individual case; and no money can be lent by Government for the assistance of an encumbered estate under the Act without the previous sanction

of the Governor General in Council. If in any case it should be found necessary to apply for that sanction, it should be fully explained why it is proposed to set aside the principles which have been explained above. (G. I., R. & A., No. 3499 (*a*)—177-6, dated 12th September 1896, and 4138—177-9, dated 4th November 1896; *vide* G. Rs. Nos. 8037, dated 13th October 1896, and 9585, dated 30th November 1896.)

16. The Manager, Sind Encumbered Estates, is authorized to deposit the funds of the Encumbered Estates in the Sind treasuries to the credit of 'Personal Deposits' and to withdraw the same as required by him on his cheques, which may be debited to the corresponding head of accounts on the disbursing side of the treasury accounts. The manager will keep his own detailed accounts and the treasury officer's duties will be confined to a simple entry of receipts and payments. (G. R. No. 2791; dated 8th April 1897.)

17. The charges incidental to the Sind Encumbered Estates Act, 1896, should be debited to 3, Land Revenue.

The manager and his establishment should be treated as in foreign service of the third kind and the recoveries should be taken as a set-off against the expenditure. (G. I., R. & A., No. 1014—8-5, dated 6th May 1897; *vide* G. R. No. 3896, dated 25th idem.)

The cost of the appointment of manager, including contribution for leave allowances and pension, should be recovered from each estate proportionately to its income at the end of the year. A maximum limit of Rs. 1,100 a month should be fixed for the emoluments (salary and special allowance) to be drawn by the manager, so that the officer holding the appointment may not continue to hold it when he is too senior. (G. I., R. & A., No. 1436-58-7, dated 28th June 1897; *vide* G. Rs. Nos. 5478, dated 22nd July 1897, and 6857, dated 16th September 1897.)

18. The establishment of the office of the Manager, Sind Encumbered Estates, is placed on the same footing for the purposes of travelling allowance as the establishments mentioned in clause (*c*) of Article 1262 of the Civil Service Regulations. (G. R. No. 4538, dated 16th June 1897.)

19. There does not appear to be any means of compelling an applicant under Section 3 of the Act to fill in the statement mentioned in Section 6 (1) if he refuses to do so and wishes to withdraw his application.

The Act is intended to give relief to jághírdárs and zamindárs who are involved in debts. Looking to the whole spirit of the Act, it cannot be stated that on grounds of public policy an applicant who has applied for relief under the Act should be precluded from coming to an apparently amicable arrangement or settlement with his creditors.

Amicable settlements between insolvent debtors and their creditors are, as a rule, encouraged. In the Insolvency Court for the relief of debtors such amicable arrangement is allowed between an insolvent who has filed his petition and his creditors even after lengthy proceedings in Court. In the event of such an arrangement, a rule *nisi* is issued to the creditors to show cause why the petition should not be allowed to be withdrawn (11 and 12 Vict., C. 21, S. 40.)

This procedure allowed under the Insolvency Act in the Presidency towns goes to show that it can scarcely be argued to be against public policy to allow an indebted jághírdár to compound with his creditors after he has sought the protection of the Sind Encumbered Estates Act—an analogous law.

By Section 19 (1) of the latter Act, at any time before he has sanctioned a liquidation scheme under Section 18, the Commissioner *may* direct that the management of an estate shall be relinquished. Under Clause (2) (*b*) of the same section the owner of the property under management is then restored to possession.

This section gives discretionary powers to the Commissioner to relinquish the management. Although, therefore, there is no specific provision allowing withdrawals of applications by applicants under the Act, the Commissioner may, it appears, in the exercise of his discretion, allow applications for such withdrawal and order the enquiry under Section 4 and the *interim* order under Section 15 to be relinquished if he is satisfied about the settlement and if there is no opposition or objection on the part of the creditors. Such relinquishment would, it may be noted, be at an earlier stage of the proceedings than the relinquishment under Section 19 (1) of actual management ordered under Section 8.

The penalty under the Act for a person not complying with the provisions of Section 6 would be a dismissal of his application under Section 7 (*b*). The application being a voluntary act on the part of the applicant, he is liable to punishment only under Section 6 (2) of the Act if he makes a false statement. It would follow, therefore, that the refusal of the applicant to submit a statement under Section 6 would not render him liable to any punishment under Section 179 of the Indian Penal Code. (L. R. No. 735, dated 9th June 1897; *vide* G. R. No. 4696, dated 24th idem.)

No. 116
DIVISIONAL FOREST OFFICE SOUTHERN CIRCLE WORKING PLANS PARTY II
DIVISIONAL FOREST OFFICE Inwd. Regr. No. 116 Date 2/12/99 WORKING PLANS PARTY II S.C.

EXAMINATIONS.

I.—Civil Servants.

1. The following are the rules for the examination of Junior Civil Servants:—

Introductory Rules.

1. Every gentleman appointed to be a member of the Civil Service of the Presidency of Bombay shall, immediatey on arrival at Bombay, report himself to the Chief Secretary to Government, or in his absence to the officer in charge of the Separate Department.

2. The salary of a Junior Civil Servant will be Rs. 400 per mensem from the date of arrival, increasing to Rs. 450 from the date of his passing the Departmental Examination, Lower Standard, and to Rs. 500 from the date of his passing the Departmental Examination, Higher Standard, and being invested with the full powers of a Magistrate.*

3. On a Junior Civil Servant reporting his arrival, orders will be issued placing him under the

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* *Resolution of the Government of India, No. 577, dated 29th January 1871.*

The Governor General in Council observes that the principle of granting increase of pay to Assistant Magistrates and Assistant Commissioners is not the same in different provinces. In some provinces the grant of higher allowances has hitherto depended on the investiture with increased magisterial powers as well as on passing by the lower and higher standards of examination, while in other on the latter alone. In order, however, to secure uniformity in this respect, His Excellency in Council is pleased to prescribe, as a rule for future guidance, that officers on passing the lower or higher standard of examination shall, as a rule, be at once invested, respectively, with the powers of a Subordinate Magistrate of the First Class (Second Class Magistrate), or with full magisterial powers (powers of a First Class Magistrate), and that they shall accordingly be entitled to the higher rates of pay from the date of their passing the examination. But if, in the case of any officer subordinate to him, the Magistrate of a District shows, to the satisfaction of the Local Government, that investiture with higher powers ought to be deferred, then the mere passing of the examination will not establish a title to higher pay, nor shall such higher pay be granted until the investiture with higher powers takes place.

Subsequent Resolution of the Government of India, No. 2990, dated 17th June 1871.

Powers of a Subordinate Magistrate of the First Class (Second Class Magistrate) are not to be conferred upon an officer until he has exercised the powers of a Subordinate Magistrate of the Second Class (Magistrate of the Third Class) for six months; and full magisterial powers are not to be conferred upon an officer until he has exercised the powers of a Subordinate Magistrate of the First Class (Magistrate of the Second Class) for the same period: provided that no officer shall be entitled to a higher rate of pay by reason of exercising higher powers, unless he has passed in all the subjects of examination by the First or Second (Lower or Higher) Standards as the case may be.

Government of India, Home Department, No. 38-1295, dated 6th September 1881 (G. R. No. 5456, dated 21st idem).

The Government of India have decided after very careful consideration to maintain in force the existing rule under which the grant of higher pay to Junior Civilians is made contingent not only on passing the Departmental Examinations, but also on investiture with higher magisterial powers.

Collector or other Chief Executive Officer of a District for the purpose of his qualifying himself in the languages and Departmental subjects of examination.

4. A Junior Civil Servant is required to pass examinations in Hindustáni and in one of the vernacular languages of the Presidency (Maráthi, Gujaráti, Kánarese or Sindhi) within fifteen months of his arrival. If he fails so to pass, a deduction of 10 per cent. will be made from his salary until he shall have passed the examination. For the standard of the examination in Hindustáni, *see Rule 26.*

Note 1.—Any native gentleman appointed in India on probation to the Civil Service must, if posted to a district of which the language is not his own vernacular, pass in the language of that district. (G. R. No. 1881, dated 21st March 1882.)

Note 2.—The Accountant General should see that in all cases in which Junior Civil Servants become liable to the 10 per cent. deduction rule for failing to pass the necessary examination in the vernacular, the rule is strictly enforced *at the time.* (G. R. No. 890, dated 5th February 1889.)

5. On passing either in Hindustáni or in a vernacular language, a Junior Civil Servant will ordinarily be gazetted as an Assistant Collector, and invested with the powers of a Magistrate of the Third Class.

6. It is optional with a Junior Civil Servant who may not have passed either in Hindustáni or in any vernacular language to present himself for the Departmental Examination, Lower Standard. In the event of his passing that examination, or the language part of it, he shall be considered as having passed in the vernacular language in which he has been examined at such examination.

7. A Civil Servant who has passed in one vernacular, and who at any time before he has completed ten years' residence in India joins an appointment in a district in the vernacular of which he has not passed, must pass in the latter language, according to the Higher Standard, within one year from the date of his joining such appointment. On his failing so to do, a deduction of 10 per cent. will be made from his salary until he passes or is removed to a district the vernacular of which is different.*

8. Except for special reasons a Junior Civil Servant who has been appointed an Assistant Col-

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Government of India, Home Department, No. 288, dated 25th August 1892 (G. R. No. 7171, dated 9th September 1892).

The word "pay" as used in the rules of 1871 was not intended to be construed, as in the Civil Service Regulations, as meaning substantive pay only, but to include acting allowance.

District Magistrates should submit promptly their recommendations for the grant of magisterial powers to Junior Civil Servants under the Resolutions of the Government of India, Nos. 377, dated 20th January 1871, and 2990, dated 17th June 1871. (G. R., J. D., No. 2841, dated 7th April 1897).

* This rule is not applicable to a Junior Civil Servant serving in the City of Bombay. (G. R. No. 8584, dated 4th November 1895.)

lector will not receive permanent charge of a táluka, or be invested with the powers of a Magistrate of the Second Class, until he has passed the Departmental Examination, Lower Standard, or the part consisting of Judicial, Revenue and Miscellaneous subjects.

9. Except for special reasons, a Junior Civil Servant will not be appointed to be or act as Second Assistant Collector or Assistant Judge and Sessions Judge, or be invested with the powers of a First Class Magistrate, until he has passed the Departmental Examination, Higher Standard, or the part consisting of Judicial, Revenue and Miscellaneous subjects.

10. A Junior Civil Servant desirous of entering the Judicial branch of the Service may, on application made to the Secretary to the Central Committee for Departmental Examinations, one month before the date of the Departmental Examination, Higher Standard, be examined in an extra paper relating to judicial matters as hereinafter provided. The Junior Civil Servant will not, by passing in this paper, bind himself to enter the Judicial branch, but he will be freed from obligation to pass any other examination in judicial matters.

11. Substantive promotions to the grade of Second Assistant Collector as also officiating promotions to this as well as the grade of First Assistant Collector will, under ordinary circumstances, be regulated according to the date of passing the Higher Standard Departmental Examination. Passing the Departmental Examination, however, will not entitle to promotion any one whose conduct is not otherwise satisfactory. The names of officers holding the substantive appointments of First and Second Assistant Collectors will be printed in the Civil List in the order of their seniority in the service.*

12. A Junior Civil Servant will not be entitled to travelling allowance for attending the examination unless the Central Committee for Departmental Examinations, or the Sub-Committee for Vernacular Examinations of the Central Committee, as the case may be, shall certify that his proficiency was such as to entitle him to the allowance †.

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* Rule 11 will be strictly enforced in every case, and no departure from that ruling will be permitted for any cause whatsoever. Due notice should be given by the Collector under whom he is placed, to every young Civilian joining the service in this Presidency, that his prospects of promotion during the early portion of his career will materially depend upon the passing by him of the prescribed examinations with the least possible delay, and his particular attention should be invited to Rule 11 and to this order. (G. R. No. 4093, dated 6th August 1880.)

Rule 11 constitutes an exception to the ordinary principle of seniority in order to furnish officers with an additional motive for passing their examinations quickly. The principle should not be carried further than is distinctly stated in the rules. (G. R. No. 2309, dated 24th March 1897.)

† *Note.*—The practice of the Central Committee is to refuse certificates for travelling allowance to candidates who obtain less than a half of the minimum number of marks required to pass.

Departmental Examinations.

13. Half-yearly examinations of Junior Civilians and others who may be permitted to appear shall be held at Bombay or Poona, under the supervision of the Central Committee for Departmental Examination, on 1st April and 1st October, or such other dates as may be notified to the examinees by order of the President. Examinations in languages only are also held before the Sub-Committee for Vernacular Examinations of the Central Committee.

14. The Central Committee for Departmental Examinations will consist of the Chief Secretary to Government, or such other officer as may be nominated by Government as President, the Secretary or Under Secretary to Government in the Revenue Department, the Accountant General, his Deputy or Assistant, the Registrar of the High Court, and the Oriental Translator to Government, who shall also be Secretary, and such other members as Government may from time to time appoint. The Inspector-General of Registration and Stamps will be an *ex-officio* member of the Committee for the purpose of preparing questions relating to the Indian Registration and Stamp Acts and the rules framed thereunder.

15. (*a*) There shall be two standards of qualification—the Lower and Higher. The Lower Standard must be passed before a candidate can present himself for examination according to the Higher Standard.

(*b*) The examination in the case of both the Lower and Higher Standards, consists of two parts (I) Language and (II) Judicial, Revenue and Miscellaneous subjects. It is optional for a Junior Civil Servant to appear for both of these parts at the same time or separately for either.

(*c*) It will not be necessary for a native Junior Civil Servant to undergo the language part of the examinations by the Lower and Higher Standards.

LOWER STANDARD.

(*See Appendix A.*)

16. The principal object of the Lower Standard of examination shall be to test the candidate's proficiency in the vernacular language of the district. The further objects shall be to test his general acquaintance with the leading principles of Revenue Administration and Criminal Justice, and especially with so much of the Laws of Procedure as it is necessary for an officer to know in order to exercise properly the functions of an Assistant Collector and Subordinate Magistrate, and his power of dealing with conflicting arguments and evidence. With these objects the following scheme of examination is laid down :—

1. Papers and questions are to be proposed to the candidate for the purpose of ascertaining his knowledge of the language of the district.

2. Papers on Revenue and Judicial questions are to be answered without reference to any books, except the text (without commentary) of Regulations and Acts and the printed rules for administration of revenue survey settlements, and such other books of reference as may be prescribed by the Central Committee. These questions will be so framed as not to involve difficult and rare points, or recollection of forms, dates, &c., but must be sufficient to test the candidate's general knowledge of the subject of examination. The Indian Evidence Act will also be a subject of examination, and questions in it are to be answered without books. (G. N. dated 31st May 1872; *vide* G. R. No. 2618 of the same date.)

Note.—The Notification of 31st May 1872, prescribing a separate paper without books on the Indian Evidence Act, is applicable both to the Ordinary and Special Lower Standard Departmental Examinations. (G. R. No. 2755, dated 6th April 1883.)

3. (*a*) The candidate is to be required to answer ordinary questions showing a general acquaintance with the principles and system of Huzúr, Táluka and Village Accounts as given in Hope's* Manual, and of Treasury and Local Fund Accounts as given in the Civil Account Code, Vol. I, and the Pay and Acting Allowance Code.

(*b*) The candidate shall produce a certificate from the Collector of the district that he has duly attended to and satisfactorily discharged the duties of Treasury Officer for a period of not less than six weeks in the twelve months immediately preceding the examination. No candidate shall be declared as passed without such certificate (G. Ns. Nos. 2036 dated 28th March 1882, and 1128 dated 6th February 1884).

Note.—If a Junior Civilian, who has been in charge of a District Treasury for six weeks in January and February, or February and March, passes the Lower Standard Departmental Examination in April, he can present himself for examination in the following October, and pass it without being required to hold charge of a District Treasury for another period of six weeks in the interval between the two examinations. (G. R. No. 424, dated 16th January 1885.)

4. With a view of testing the power of the candidate in dealing with conflicting arguments and evidence, a decided case which he has never before seen (from a Magistrate's record) of the nature of those which come before Assistants in charge of districts, is to be placed before him, the final proceeding in the case being withdrawn, as also any English translations or summary. The papers may then be read over to the candidate by a native officer, and the explanation of any difficult word or phrase asked for and given in the vernacular, the circumstance being on each occasion noted. The candidate may make notes as the record is read over. Finally, he must

*By Government Resolution No. 3960, dated 30th June 1887, Mr. Symonds' revised edition of Táluka and Huzúr Accounts has been substituted for Hope's Manual.

write out in English a summary of the evidence of each witness and his decision upon the question or questions at issue, with a sufficient statement of the grounds on which it is based. (G. R. No. 2075, dated 31st March 1877.)

HIGHER STANDARD.

(*See Appendix A.*)

17. The Higher Standard of Examination shall be similar in its nature to the Lower, but more difficult in degree. Its object shall be to test the fitness of the candidate to transact creditably the ordinary business of a Collector and Magistrate, and the examination will be conducted in conformity with the following scheme:—

1. The candidate must show an unimpaired acquaintance with the vernacular of the district, the papers selected as tests being of a more difficult description than those in the former examination. The candidate's power of explaining himself clearly in the vernacular is to be tested by an argument of some difficulty such as may occur in official business.

2. Questions of law and practice are to be selected from the whole range of the duties of a Collector and Magistrate, and arranged in two classes: one comprehending important and leading points, in answering which no books shall be allowed, and the other comprehending less general and less common points, in answering which the assistance of books shall be allowed. (No guides, digests, or summaries, however, are to be used, but only the original laws, circular orders, and interpretations, with rules relative to different departments printed by authority). The object of this class of questions is to test the candidate's capacity readily to find the law or practice in the less common points which arise in business. It is not to evoke subtlety or ingenuity, but merely to ascertain whether or not the acquisitions of the person examined are such as to enable him fitly to perform the important functions of a Magistrate and Collector.

3. A magisterial case is to be selected from those possessing enough of complexity to test the candidate's ability to master all ordinary difficulties, and especially to test his power of minute attention to and just appreciation of evidence, and his knowledge of one or two nice points connected with native custom. The course laid down in sub-para. 4 of the preceding paragraph should be adopted. (G. R. No. 2075, dated 31st March 1877.)

4. The candidate is to be examined relative to revenue administration, and especially the principles of a survey settlement, and the rules laid down for the guidance of Revenue officers in connection therewith. A special paper on

subjects connected with survey and settlement will be set by the Survey Commissioner and will include questions on the subjects dealt with in (1) the Survey and Settlement Manual, (2) the Land Revenue Code, Chapters VIII, IX and X, and the rules under Section 214 of the Code relating to the provisions of those chapters together with all recent orders and rulings* of Government on the subject of survey and settlement; (3) the latest Red Letter Chapter in the General Administration Report of the Bombay Presidency on the character of Land Tenures and system of Survey and Settlements, and (4) Government Resolution No. 2619 of 16th March 1884. (G. Rs. Nos. 4958, dated 27th August 1881, and 159, dated 8th January 1894.)

* *Vide* H. V. Sathe's annotated edition of the Land Revenue Code.

Note.—Government do not consider it necessary at present that candidates for the Higher Standard Examination other than Junior Civilians should be examined in the paper on Revenue Survey and Settlement matters. (G. R. No. 1530, dated 7th March 1882.)

5. The candidate is to be tested in the Penal Code, the Criminal Procedure Code, the Police Acts, the Summary Settlement Acts, the District Municipal Act, the Salt Act, the Watan Act, the Opium Act, the Forest Act, the A'bkári Act, the Bombay Revenue Code, the Local Boards Act, and other Acts and Regulations commonly referred to in practice. (G. Rs. Nos. 2313, dated 25th March 1886, and 7841 dated 16th November 1887.)

6. (*a*) The candidate is to be required to show his knowledge of the accounts of a Collectorate, whether Village, Táluka, or Huzúr, and to have a satisfactory general acquaintance with the subjects treated of in Mr. Hope's† Manual, and with the whole system of Treasury and Local Fund Accounts prevailing in the Presidency as given in the Civil Accounts Code Vol. I., and the Pay and Acting Allowance Code.

(*b*) The candidate shall produce a certificate from the Collector of the district that he has duly attended to and satisfactorily discharged the duties of Treasury Officer for a period of not less than six weeks in the twelve months immediately preceding the examination. No candidate shall be declared as passed without such certificate. (G. Ns. Nos. 2036, dated 28th March 1882, and 1128, dated 6th February 1884.)

(*Note.*—*Vide* note below clause 3, rule 36, *supra.*)

7. He will also be examined in Mr. Field's Law of Evidence in British India, the examination being limited to the part which deals with general principles only, and the Indian Evidence Act and the Indian Contract Act (Nos. I and IX of

† By Government Resolution No. 3960, dated 30th June 1887, Mr. Symonds' revised edition of Táluka and Huzúr Accounts has been substituted for Hope's Manual.

1872), the questions in which should be answered without books. (G. N. dated 31st May 1872; *vide* G. R. No. 2618 of the same date, and G. N. No. 7251, dated 12th October 1886.)

8. The candidate will be examined in a paper in subjects connected with the Indian Registration Act, the Indian Stamp Act and the rules laid down thereunder. (G. N. No. 7841, dated 16th November 1887.)

18. The extra paper on judicial matters described in Rule 10 will consist of questions on the following subjects :—

The Civil Procedure Code,
The Law of Limitations,
The Law of Contracts,
The Law of Evidence,
The Specific Relief Act,
The Indian Succession Act,
The Principles of Hindu Law,
and
The leading cases decided by the Bombay High Court.

(G. R. No. 2313, dated 25th March 1886.)

The marks obtained in answering this extra paper will be reckoned towards the Junior Civil Servants' passing the Departmental Examination, Higher Standard, provided the minimum in all other branches of examination has been duly attained.

Local Committees.

19. On application made one month previous to the ordinary date of an examination, Local Committees will be appointed for the examination of candidates stationed in the Province of Sind, the Persian Gulf, or Arabia.

20. The Central Committee for Departmental Examination will fix the half-yearly examination days. If local examinations are sanctioned, they must be held on the same days. The Central Committee shall prepare beforehand for each examination sets of questions, a sufficient number of copies of each of which sets shall be forwarded to each Local Committee in a sealed packet, not to be opened until the moment of examination. The Central Committee shall, subject to the general control of Government, frame rules for the general guidance of the Local Committees, in order to ensure a fair and uniform method of fixing the degree of attainment upon each point of examination.

21. * The Local Examination Committee will consist of the Chief Judicial and Chief Revenue Officer of the District, the senior of whom shall be

* As regards Sind, *vide* Government Resolution No. 3992, dated 9th July 1881 *post*.

President, and the other members shall consist of one experienced native officer from the Judicial, another from the Revenue branch of the service and a third from the Educational Department. When the Chief Judicial or Chief Revenue Officer is unable to attend, an experienced Assistant or Subordinate will perform his duties as member of the Committee.

22. The Local Examination Committee will conduct the examinations and, after due deliberation in respect of each candidate examined, will record the result so far as regards the points on which their report is due, and the President shall transmit the record to the Central Examination Committee. The President will be responsible for the fairness, impartiality, and proper strictness of the examination. The written answers of the candidates and the other papers written by them either in the vernacular or in English shall be forwarded with the record.

Results of Examinations.

23. The Central Examination Committee shall report to Government the names of such candidates as have successfully passed.

Hindusta'ni and Vernacular Examinations.

24. Examinations in languages only are also held before a Sub-Committee for Vernacular Examinations of the Central Committee for Departmental Examinations, consisting of the Secretary or Under Secretary to Government in the Revenue Department, the Oriental Translator and two other members appointed by Government, the Oriental Translator being the Secretary.

25. The Sub-Committee will meet at Bombay or Poona quarterly on such date as they may appoint for examination of Junior Civil Servants and others who are desirous of being examined in any of the vernaculars of the Presidency. Civil Servants and others desirous of being examined in Sindhi are examined in that language by a Branch Committee at Kárachi.

26. The standards by which the Sub-Committee for Vernacular Examinations examines are the Lower and Higher Standards, except in the case of Hindustáni, the examination in which shall contain the following exercises :—

(1) Translation *vivâ voce* into English from a fairly written Hindustáni letter or petition—60.

(2) Written translation into Hindustáni from an ordinary English narrative or from a letter or petition or a Government order or regulation—120.

(3) Conversation on ordinary subjects including commercial, revenue and magisterial matters, to test the candidate's capability of understanding and making himself understood in a conversation on such subjects—35.

27. An officer of any Department who has passed before the Civil and Military Examination Committee an examination in any language shall not be required under these rules to undergo any examination in the same language by an equivalent or inferior standard before the Central Committee for Departmental Examinations or the Sub-Committee for Vernacular Examinations. For the purpose of this rule the Higher Standard Examination in Arabic, Maráthi, Gujaráti or Kánarese conducted by the Civil and Military Examination Committee, shall be deemed to be of equal difficulty with the Higher Standard Test in the same language to be passed before the Departmental or Vernacular Examination Committee.

APPENDIX A—JUNIOR CIVILIANS.

LOWER STANDARD.

Part I.

		Marks.
1. Translation from English ... 165		250
2. Translation into English ... 85		
3. Reading and explaining Vernacular papers, and Conversation (in cases of local examination according to report of Local Committee) ...		150

Part II.

1. (*a*) Judicial Questions, to be answered with books ... ... (*b*) Judicial Questions including questions on the Indian Evidence Act, to be answered without books...	150
2. Magisterial Case	50
3. Revenue Questions	150
4. (*a*) Paper of Questions on Treasury and Local Fund Accounts	75
(*b*) *Vivâ voce* in Revenue Accounts ...	75
Aggregate Marks ...	900

HIGHER STANDARD.

Part I.

1. Translation from English ... 125	200
2. Translation into English ... 75	
3. Reading and explaining Native papers, and Conversation (in cases of local examination according to report of Local Committee)	150

Part II.

1. Judicial Questions to be answered with books	75
2. Judicial Questions, including questions on the Indian Evidence Act and the Indian Contract Act, to be answered without books	75
3. Mr. Field's Law of Evidence in British India	100

	Marks.
4. Questions on subjects connected with the Indian Registration Act, the Stamp Act and the rules laid down thereunder	100
5. Magisterial Case	50
6. Revenue Questions with books	150
7. Do. without books ...	150
8. Paper on Revenue Survey and Settlement matters	100
9. Paper on Treasury and Local Fund Accounts	100
10. *Vivâ voce* in Revenue Accounts ...	75
Aggregate Marks ...	1,325
Add Extra Judicial Paper ...	150
	1,475

Note 1.—A candidate who obtains at least one-half of the marks under each head and at least 60 per cent. of the aggregate in the subjects offered in either part of the examination will be considered to have passed in that part, unless the Central Committee for special reasons reported see fit to rule otherwise.

Note 2.—The following are the heads under which the subjects of examination are arranged, each head being considered as one subject when calculating the minimum marks entitling a candidate to pass :—

In the Lower Standard.

Part I.

I.—Languages, Nos. 1, 2 and 3.

Part II.

II.—Judicial, Nos. 1 and 2.
III.—Revenue, No. 3.
IV.—Accounts, No. 4.

In the Higher Standard.

Part I.

I.—Languages, Nos. 1, 2 and 3.

Part II.

II.—Judicial, Nos. 1, 2, 3, 4 and 5.
III.—Revenue, Nos. 6 and 7.
IV.—Revenue and Survey Settlement, No. 8.
V.—Accounts, Nos. 9 and 10.

Note 3.—Any candidate for the Lower or the Higher Standard Departmental Examination who obtains the minimum qualifying marks out of the aggregate total for all the subjects, and passes in all the subjects but one, will not be obliged to present himself again for examination except in the subject in which he may have failed, but he will not be declared to have fully passed until he has successfully undergone examination in every subject: provided that the candidate must, in order to have the benefit of this rule, come up and pass at the next ensuing examination in the one subject in which he may have failed.

Note 4.—The papers for translation from English and into English will be of a general literary character, while the *vivâ voce* examination will be devoted to subjects more immediately connected with the Department in which the candidate is serving.

(G. N., G. D., dated 12th July 1871, and G. R. No. 405, dated 18th January 1898.)

2. Kánarese must be held to be the vernacular of the Belgaum Collectorate for the purposes of the examination rules of Junior Civilians. (G. R. No. 1120, dated 15th March 1862.)

3. When a Junior Civilian is transferred to a district in the vernacular language of which he has not passed, he should be distinctly informed of his obligation to pass, and the Account Department should see that the penalties under the rules for the examination of Junior Civil Servants are duly enforced in cases of default. (G. R. No. 30, dated 3rd January 1866.)

4. The dates on which Civil Servants pass the Departmental Examinations should be notified in the *Government Gazette*. (G. R. No. 1388, dated 8th April 1867.)

5. It should be a rule that all officers, whether Uncovenanted or Military, who are called on to perform the duties usually performed by Covenanted Civilians should be required to pass the same Departmental Examinations. (G. I., H. D., No. 2584, dated 7th June 1869; *vide* G. R., G. D., No. 1573, dated 2nd July 1869.)

6. Three spare copies of the examination papers of the Junior Civil Servants should be sent to each Collector for the use of any young Civil Servant who may be sent to study. (G. R. No. 4171, dated 28th September 1869.)

7. The printing of 200 copies of the examination papers set to Junior Civil Servants is sanctioned. No copies should be furnished gratis; a price should be fixed, and all copies applied for should be sold at that price. (G. R. No. 1615, dated 29th March 1880.)

8. Revenue Commissioners are authorized to dispose of applications from Junior Civilians and others for permission to appear for examination before the Central Committee for Vernacular Examination. (G. R. No. 4926, dated 13th October 1870.)

9. It is not considered advisable to lay down any precise rule regarding the time that should be spent in study before a Junior Civilian is permitted to appear before the Committee for Departmental Examination, especially as the requirements of the public service frequently render it necessary that men should qualify with as little delay as possible. (G. R. No. 5553, dated 20th October 1874.)

The following extract from a letter No. 2483, dated 9th October 1874, from the Collector of Surat, Mr. (now Sir) T. C. Hope, were circulated to all Collectors:—

"2. The system which I have followed with the numerous Junior Civilians who have in the past seven years been placed under me on their first arrival from Europe has been as follows.

"3. Hindustáni is first attended to, and they usually pass in it by the end of January or beginning of February. They then at once join my camp in the districts and remain with me till June. They go through with me in that time the jamábandi of one táluka, and about five tálukas' treasury examinations; they inspect boundary marks test

rayats' receipt-books, and visit Local Fund works in progress. They also see the whole of the English correspondence of my office, and correct and initial drafts and fair copies as I get them, assist me with very minor routine vernacular papers, examine Subordinate Magistrates' returns, and read the records generally. During the monsoon they try as many third-class criminal cases as they are able, and have charge of the treasury for a month or six weeks.

"4. Having thus seen some actual work in all branches, they pass their First Departmental Examination in October, not unfrequently with credit. I always discourage their attempting the First Departmental in April, because I consider it simply impossible for any one to acquire by that time the practical knowledge which that standard requires."

(G. M. No. 5627, dated 23rd October 1874.)

10. For the purpose of qualifying in vernacular languages, a Junior Civilian may be deemed to be one who has not completed ten years' service. (G. R. No. 7611, dated 27th December 1876.)

11. Government are opposed to the grant of any special exemption from the general rule requiring candidates to pass before the Central Committee, and in future Local Committees for examinations in vernacular languages will not be granted. (G. R. No. 6695, dated 18th December 1880, and G. R. No. 885, dated 11th February 1881.)

12. The rules for the examination of Junior Civil Servants should not be substantially modified without reference to the Secretary of State. (S. of S. No. 7, Public, dated 14th April 1881.)

13. The following amended rules for the encouragement of the study of Oriental languages among the Junior Members of the Bombay Civil Service have been substituted for those notified under date the 17th July 1868 and are published for general information, together with extracts* from the Civil Leave Code relating to these examinations, and with a detailed list of authorized text books. These rules will come into force from 1st July 1882.

1. The rules published in the *Bombay Government Gazette* of the 23rd July 1868, Part I, pages 682-3, are cancelled.

2. The standards of examinations and donations to be given to successful candidates will be as follows:—

			Rs.	
Higher Standard.	Arabic	...	800	
	Sanskrit	...	800	
	Persian	...	500	
High Proficiency.	Marathi	...	1,000	With certificate from the presiding Examiners.
	Gujarati	...	1,000	
	Kanarese	...	1,000	
	Sindhi	...	1,000	
	Persian	...	2,000	
	Arabic	...	2,000	
	Sanskrit	...	2,000	

* Arts. 313 to 315 of the Civil Service Regulations have been substituted for the extracts from the Civil Leave Code originally given with this Notification.

		Rs.	
Degree of Honour.	Maráthi	... 2,000	With diploma from the Government of India.
	Gujaráti	... 2,000	
	Kánarese	... 2,000	
	Persian	... 4,000	
	Arabic	... 5,000	
	Sanskrit	... 5,000	

3. No Civil Servant will be permitted to present himself for examination by two standards of the *same* language simultaneously, but he may have the option of competing for the higher examinations in any languages without first undergoing any inferior test.

4. No Civil Servant will ordinarily be permitted to appear more than twice as a candidate at any examination, but, if a special recommendation be made by the Examiners, a candidate will be allowed to appear a third time.

5. No Civil Servant will be allowed any pecuniary reward for passing the Higher Standard, High Proficiency or Honour Examinations, after the expiration of five, ten and fifteen years, respectively, counted from the date of his first arrival in India. No exception to this rule will be made on account of leave or any other cause. Civil Servants may be permitted to attend the examinations after the expiration of the periods specified in this rule, but no reward will be granted to them if they pass; and their leave must be limited to such time as may be necessary to enable them to attend the examination, and no extra expense must, under any circumstances, be caused to the State. In such cases it will be within the competence of the Local Government to refuse applications for permission to attend any particular examination when compliance with such applications would involve inconvenience to the public service. Civil Servants who pass the examinations after the expirations of the periods specified will be entitled, however, to the usual certificate or diploma declaring the successful result of the examination.

6. Civil Servants who may have passed examinations under any former rule shall not be eligible to compete at corresponding examinations in the same language or languages under the rules now passed.

7. Civil Servants who are natives of India and who have entered the service either by competition in England or by appointment under the Statutory Rules, shall not receive the donations prescribed in these rules when such native Civilians pass in the vernacular of the district in which they were born or educated, Government determining in each case what languages come within this definition. Probationers under the Statutory Rules shall not be allowed to appear at these examinations.

8. The Civil and Military Examination Committee will meet on the first Monday in every

month to conduct examinations according to the Lower, Higher, High Proficiency and Degree of Honour Standards. The Committee will also hold special meetings whenever directed to do so, either by His Excellency the Governor or the Commander-in-Chief, for the examination of any candidate or candidates who cannot attend during the regular monthly meetings.* Should the 1st of January fall on a Monday, the examination will be held on the following day. Civil Servants desirous of attending examinations must apply to Government for leave to do so at least three months before the date of examination. When a Covenanted Civilian who has been granted permission to appear for examination does not propose to avail himself of such permission he should intimate his change of mind to the Civil and Military Examination Committee at least ten days before the date of examination, so as to save unnecessary trouble to the Examiners.

9. The following are the subjects of examination for the Higher Standard :—

(*a*) Construing *vivâ voce*, with readiness and accuracy, from the undermentioned books :—

Sanskrit ... Riju Pátha.

Persian ... { Ikd-i-Gul.
Ikd-i-Manzám.

Arabic ... { Nafhat-u'l-Yaman, 1st Part.
Selections from the Alif Laila.

(*b*) Translating accurately, and with correctness of idiom and grammar, not less than half an ordinary octavo page of plain English into the language in which the examination is held.

(*c*) Reading fairly and translating readily and correctly manuscripts in the above languages. These manuscripts may be selected from the proceedings of a case in Court, from reports or petitions addressed to Civil or Military authorities, from letters passing between natives of India in the ordinary course of business or from private correspondence. They should not be written with the clearness of a printed book nor yet in a very cramped or crabbed hand, but in such a manner as fairly and honestly to represent the written characters generally employed.

Vivâ voce translation into the Oriental language of a paper of English sentences, and conversing with the Examiners, or in their presence with persons selected by them, with fluency and with such correctness of pronunciation, grammar, and idiom as to be at once intelligible. In Sanskrit the colloquial portions must be omitted.

(G. N., G. D., No. 1574, dated 29th April 1885, and G. M., G. D., No. 3501, dated 12th September 1885.)

10. The following are the subjects for the High Proficiency Examination :—

(*a*) Construing *vivâ voce*, with readiness and accuracy, from the undermentioned books :—

* *Vide* G. N., G. D., No. 2925, dated 18th August 1891.

Maráthi	...	Navnit. Venisunhár Nátak.
Gujaráti	...	Kávya Dohan. Jaya Kumári Vijaya Nátak.
Kánarese	...	Katha Manjari. Ráwan Digvijaya. Chun Basweshavar Purán (7 to 10 cantos).
Sindhi	...	Nandirám's History of Sind by Mahomed Massoon. Translation of Hunter's History of India. Shah-jo-Rasola by Sayad Abdul Latif Shah.

(*Vide* G. R., G. D., No. 2629, dated 2nd September 1887.)

Arabic	...	Nafhat-u'l-Yaman. Selections from Alif Laila.
Persian	...	Gulistán. Bostán. Mirza Hairat's translation of Malcom's History of Persia, Vol. II.
Sanskrit	...	Hitopadesh. 1st nine cantos of Raghuvansa (expurgated edition by Ishwar Chandra Vidyáságar.)

(*b*) Translating into English, with accuracy, a passage in narrative style not taken from the text books and selected in all languages, except Sanskrit, from the current literature of the day.

(*c*) Translating with accuracy of idiom and neatness of expression into the language in which the examination is held, an English paper in narrative style.

(*d*) Translating in like manner a paper of English sentences.

(*e*) Conversation in the languages (except in Sanskrit).

(*f*) Reading and translating at sight manuscript in the language.

(*g*) Dictation in the language of a translation made at sight from a paper in English placed before the candidate.

(*h*) A paper of grammatical questions.

11. The following are the subjects for the Honour Examination :—

(*a*) Construing *vivâ voce*, with readiness and accuracy, from the undermentioned books :—

Maráthi	...	Kekáwali, Bhárat } by Moropant. Sitáswayamwar by Wáman Pandit. Dásbodh.
Gujaráti	...	Compilation of Dayárám's Poems. Narma Kavita. Sakuntala Nátak by Dalpatrám Pránjiwan.
Kánarese	...	Jaymini Bhárat. Rámáyan.

Persian ...	Akhalák-i-Jaláli. Inshá-i-Abúl Fazl. Sháh Námah, one volume, or about one-fourth of the whole. Diwán of Háfiz.
Arabic ..	Hamásah, 1st two books, pages 1—109, Calcutta Edition. Timur Námah. Makamát of Hariri, 1st half. Saba Muallakát.
Sanskrit ...	1st and 2nd Adhyáyas of the 1st Ashtaka of the Rigveda Sanhita. Cantos I to VI and XI to XVIII, inclusive, of the expurgated edition of the Kirátárjuniya of Ishwar Chandra Vidyáságar. Sakuntala Natak.

(*b*) A written examination in the books, the paper set to include questions in grammar and prosody.

(*c*) Translating into English with accuracy two passages, one in prose and the other in poetry, selected from some difficult work not being a text book. The passage in prose will, in all languages except Sanskrit, be selected from the current literature of the day.

(*d*) Translating a difficult passage from English with accuracy, elegance and neatness of expression, and perfect correctness of grammar and spelling.

(*e*) Conversing with accuracy and fluency (except in Sanskrit).

(*f*) Reading and translating at sight a manuscript in the language.

(*g*) Dictation in the language of a translation made at sight from a paper in English placed before the candidate.

12. The Honour Examination will be of a searching nature, and the exercises, both oral and written, must be performed with such excellence as distinctly to establish a claim to eminent proficiency.

13. Successful candidates for the Degree of Honour shall be arranged in two divisions according to the number of marks obtained. For the first division 80 per cent. of the marks must be obtained in all subjects and not less than 60 per cent. in any one paper; for the second division 60 per cent. must be obtained in all subjects and not less than 45 per cent. in each paper. The reward and diploma will be granted only to those passing in the first division and their names only will be published in the *Gazette of India*. Those passing in the second division will be deemed to have passed for the purposes of leave and travelling allowance rules, but they will not be allowed the benefit of those rules on a second occasion should they elect to compete again for the reward of a Degree of Honour.

Detailed List of authorized Text Books.

Máráthi ...	Navnit. Venisunhár Nátak. Kekáwali } by Moropant. Bhárat } Sitáswayamwar by Wáman Pandit. Dásbodh.
Gujaráti ...	Kávya Dohan. Jaya Kumári Vijaya Nátak. Compilation of Dayárám's Poems. Narma Kavita. Sakuntala Nátak by Dalpatrám Pránjiwan.
Kánarese ...	Katha Manjari. Ráwan Digwijaya. Chan Basweshwar Purán. Jaymini Bhárat. Rámáyan.
Sindhi ...	Nandirám's History of Sind by Mahomed Massoom. Translation of Hunter's History of India. Shah-jo-Rasal by Sayad Abdul Latif Sháh.

(*Vide* G. R., G. D., No. 2629, dated 2nd September 1887.)

Persian ...	Ikd-i-Gul. Ikd-i-Manzúm. Gulistán. Bostán. Mirza Hairat's translation of Malcolm's History of Persia, Vol. II. Akhaláh-i-Jaláli. Inshá-i-Abúl Fazl. Sháh Námah, one volume, or about one-fourth of the whole. Diwán of Háfiz.
Arabic ...	Nafhat-úl-Yaman. Selections from the Alif Laila. Hamásah, 1st two books, pages 1—109, Calcutta Edition. Timur Námah. Makamát of Hariri, 1st half. Saba Muallakát.
Sanskrit ...	Riju Pátha. Hitopadesh. 1st nine cantos of Raghuwansa, expurgated edition by Ishwar Chandra Vidyáságar. 1st and 2nd Adhyáyas of the 1st Ashtaka of Rigveda Sanhitá. Cantos I to VI and XI to XVIII, inclusive, of the expurgated edition of the Kirátárjuniya of Vidyáságar. Sakuntala Nátak.

EXTRACTS FROM THE CIVIL SERVICE REGULATIONS.

Examination Leave.

The following extracts from the Civil Service Regulations are given for purposes of easy reference :—

Art. 313.—Examination leave may be affixed or prefixed to privilege leave provided that privi-

lege-leave prefixed to the three months' examination leave under clause (*d*) of Article 314 must be spent in, or in the journey to, one of the appropriate countries mentioned in that clause, and that privilege leave may not be granted in continuation of the month's leave after examination admissible under Article 314, clause (*b*). Except as herein provided, no kind of leave, except furlough on medical certificate, may be granted in continuation of examination leave.

Art. 314:

(*a*) In cases not specially provided in clauses (*b*), (*c*) and (*d*) of this article, permission to appear at optional examination in any of the Oriental languages prescribed by Government carries with it the grant of joining time (excluding the time allowed for preparation) to and from the place of examination, besides leave for the day or days of examination.

(*b*) A candidate for a reward by the Higher Standard in Arabic or for High Proficiency in Arabic or Persian, may be allowed leave for one month, and, if he passes, for another month after it.

(*c*) The whole period, or two months' leave authorized by clause (*b*), may be prefixed to the examination if the candidate undertakes to spend it in study under professional tuition at a Presidency town.

(*d*) An officer who is a candidate for the Degree of Honour in Arabic or Persian may be allowed, instead of the leave for two months provided in clause (*c*), leave for three months to Persia for Persian; and to Arabia, Mesopotamia, Egypt or Syria for Arabic.

Art. 315.—An officer on leave under the preceding article has a lien on his appointment, substantive or officiating, and is entitled to leave allowances as if he were on privilege leave, for an aggregate maximum period of twelve months.

(G. N., G. D., No. 1032, dated 21st March 1882.)

14. A Civilian who receives the reward for High Proficiency in any vernacular language will be considered to be exempt from passing any other obligatory examination in that language. (G. R., G. D., No. 1624, dated 29th August 1868.)

15. The candidate for examination in Oriental languages must be able to read whatever is given to him. The handwriting given to be deciphered will not necessarily be bad.

A candidate who has passed for High Proficiency may go up for Honours.

The Committee has power to recommend that a certificate of High Proficiency be given to an unsuccessful candidate for Honours if he comes up to that standard, and provided the period of service required for High Proficiency be not exceeded.

(G.R. G. D, No. 1890, dated 13th October 1868.)

16. The donations prescribed in the rules for the encouragement of the study of Oriental languages amongst the Junior Members of the Bombay Civil Service are not assignable to a Civilian for passing in the vernacular language of the district in which he was born or educated. The Local Government will determine in each case what languages come within the above definition. In the above ruling, natives in the usual acceptation of the term are alone referred to. Doubtful cases as they arise may be referred to the Government of India for orders. (G. I., H. D., Nos. 5501, dated 14th December 1871, 1658, dated 6th April 1872, and 1814, dated 8th November 1881; *vide* G. Ns., G. D., dated 3rd January 1872 and 13th April 1872, and G. R., G. D., No. 3929, dated 21st November 1881.)

17. The particulars to be stated in the inscriptions on medals awarded to candidates for passing the degree of honour examinations in the vernacular languages should be—

(1) the name and official rank of the officer passing the examination,

(2) the language in which the examination is passed, and

(3) the date on which it is passed.

If information on all the points specified is invariably given in the reports of the results of these examinations, the necessary communication will be made to the Mint Master from the Financial Department of the Secretariat, from which orders about the supply of medals are issued. (G. R., F. D., No. 420, dated 7th February 1885.)

18. Young Civilians studying languages cannot be granted leave to reside in Bombay without the special orders of Government. (G. R., F. D., No. 1256, dated 4th April 1891.)

19. The following Regulations under which a limited number of members of the Covenanted Civil Service will be permitted to present themselves for examination in the Russian language while on furlough are, with the approval of Her Majesty's Secretary of State for India, published for information:—

1. The Civil Service Commissioners will hold examinations in London twice a year, commencing on the first Tuesday in April and the third Tuesday in October, for the purpose of examining officers in Russian.

2. Officers who obtain ·5 of the total marks will be noted in their record of service as 'Passed' in Russian, and those who obtain ·8 will be noted as qualified to be interpreters in Russian.

3. The maximum marks allotted at this examination will be 800, divided as follows:—

Dictation	50
Translation from Russian into English.	100
Do. do. English into Russian.	200

		Marks.
Writing an essay or letter and copying manuscript	150	800
Oral examination, conversation, including reading manuscript at sight and translation in writing from Russian into English and from English into Russian from *ex-tempore* reading ...	300	

4. Applications for permission to appear at these examinations must be made to the Government of India, in the Home Department—(*a*) in the case of an officer directly under the Government of India, through the Department in which he is serving; and (*b*) by an officer under a Local Government or Administration, through the Local Government or Administration to which he is subordinate. Applications must not be made to the India Office in London.

5. Such permission will be granted to a limited number of officers only, and to no one who has not to his credit a sufficient amount of furlough to enable him to complete the full course of study and appear for the final examination within its limit. The whole time so passed will be treated as part of the furlough taken, and the officer will be entitled to furlough pay during it. The Government of India reserves to itself full discretion to grant or withhold permission in any case.

6. Any officer who proves his possession of sufficient elementary knowledge of Russian by scoring not less than 200 marks (·25 of the total) at one of the examinations held by the Civil Service Commissioners for the purpose of examining officers in foreign languages, or passes one of the preliminary examinations in Russian held in India, will be permitted to proceed from England to Russia for a further course of study of the Russian language.

7. On starting for Russia he may be granted an advance of pay not exceeding 35 days' furlough pay and also not exceeding £ 100. Such advance will only be granted to an officer who draws his furlough pay from the India Office and will be recovered in instalments spread over eight months after his arrival in Russia.

8. Shortly after his arrival in Russia he shall report to the India Office his address and the date of his entering Russia. Any subsequent change of his address shall likewise be reported.

9. The period to be spent in Russia shall not be less than eight months. As special value is attached to a lengthened stay in Russia, he shall not present himself for final examination till one year after passing the elementary test either in England or India, and shall not be permitted to attend any intermediate examination held by the Civil Service Commissioners.

10. Two months before his final examination, he shall notify to the India Office the address in England to which his order for examination

should be sent by the Civil Service Commissioners.

11. He shall return to England a full week before his final examination, and shall report to the India Office in writing his arrival and the date of his quitting Russia.

12. If he succeeds at the final examination in qualifying to be an Interpreter in the Russian language, he shall receive a gratuity of £200 and a further consolidated sum of £32 or £42 in repayment of his travelling expenses to and from St. Petersburg or Moscow, as the case may be. The gratuity of £200 shall be paid only in cases where there has been the full term of residence in Russia for the purposes of study. No grant on account of travelling expenses shall be made to an officer who fails to qualify to be an Interpreter, but he may earn the gratuity and the consolidated sum for travelling expenses if he succeeds at any subsequent examination in qualifying to be an Interpreter.

13. Whether successful or not at the final examination, he shall rejoin in India within two months from the date on which it began, unless his leave or furlough extends beyond that period. If, however, his leave has been granted under medical certificate it will be necessary for him as usual to obtain a certificate that he is in a fit state of health to return to his duty.

14. An officer shall be entitled to count as Indian duty for promotion and pension, but not as service for furlough, the period of eight months spent in Russia. (G. I., H. D., Ns. Nos. 2429, dated 19th December 1889, and 8, dated 5th February 1891; *vide* G. Rs. Nos. 157, dated 9th January 1890, and 1454, dated 23rd February 1891.)

20. In the Military Department each candidate permitted to proceed to Russia for the study of the Russian language is required to furnish a certificate from his Commanding Officer or from the Head of the Department in which he is serving, that "his character as a soldier and the nature of his services are such as to make it likely that he would be employed as a Russian Interpreter, or as a Staff or Regimental Officer on the frontier or in the field." No such certificate has been exacted as regards Indian Civil Servants, but full discretion is reserved to the Government of India by the Regulations of December 1889 to grant or withhold permission in any case.

In future the spirit of the rule in force in the Military Department should be applied to civil candidates, and leave to proceed to Russia under the Regulations should be granted only to officers who seem likely to be employed, before their active service comes to an end, in situations where a knowledge of Russian may be of real advantage to the State. (S. of S. No. 116 (Public), dated 29th Nov-

ember 1894; *vide* G. R. No. 1135, dated 11th February 1895.)

In view of the foregoing orders of the Secretary of State, the Government of India will closely scrutinize applications from officers of the Indian Civil Service for permission to present themselves for examination in Russian, and will be very sparing in the grant of permission, especially to officers who have had more than 12 years' service, or who have elected for the Judicial Branch of the service. (G. I., H. D., No. 1-Examn. 19, dated 24th January 1895; *vide* G. R. No. 1135, dated 11th February 1895.)

II.—DEPUTY COLLECTORS.

1. Every person appointed to be or act as Deputy Collector (without having passed the Departmental Examinations prescribed for graduates and non-graduates) is required to pass the Departmental Examination, Higher Standard (prescribed for Junior Civil Servants) within one year from date of taking charge, or at the first examination held after the expiration of one year from such date. On failure so to pass, a deduction of 10 per cent. shall be made from his salary until he shall have passed the examination. Until the above examination shall be passed, the person appointed will be shown in the Civil Lists as a probationer, and on failure so to pass within two years from the date of nomination he will forfeit his appointment. (G. N., G. D., dated 12th July 1871.)

Note.—This rule is applicable to Deputy Collectors in Sind (G. Rs. Nos. 1195, dated 22nd February 1882, and 4844, dated 25th July 1887).

2. The Honourable the Governor in Council is pleased to make the following modifications in the existing rules in so far as they are applicable to the Departmental Examination of native candidates according to the Higher Standard :—

1. No marks shall be allowed to a native candidate for his knowledge of any vernacular language whatever, and if a native candidate satisfactorily performs the exercises constituting the other three subjects, *viz.*, II. Judicial, III. Revenue, and IV. Accounts, and obtains the requisite number of marks for them, he will be declared to have passed the examination; but, if his English composition be found to be indifferent, he shall on no account be declared qualified although his replies to questions be substantially correct.

2. If a native be appointed to a district the vernacular of which is different from his own, he will have to undergo an examination in the language of the district in the same manner as a Covenanted Civil Servant is required to do under Rule VII (of the rules for the examination of Junior Civil Servants). This examination will, however, be quite distinct from, and independent of, his Departmental Examination.

Note.—This rule is to be enforced in the case of substantive *pro-tem.* or acting holders of the appointment also. (G. R. No. 7745, dated 29th September 1892.)

3. No candidate for whom the passing of the Departmental Examination is not compulsory shall be allowed to appear more than twice, and that, also, not before the expiration of an interval of two years from the date of the first failure.

4. In the case of candidates of the above description, a certificate of having passed the examination shall hold good only for five years from the date of passing, and after the expiration of that period it will be necessary to undergo the examination afresh, unless in the meantime the candidate shall have obtained an appointment as Deputy Collector. (G. N. dated 20th August 1873; *vide* G. R. No. 4021, dated 15th July 1873.)

For the purpose of the foregoing rules, Eurasian candidates are native candidates. (G. R. No. 1936, dated 25th March 1882.)

3. His Excellency the Governor in Council is pleased to direct that Rules 1 and 2 published in Government Notification dated 20th August 1873, disallowing the examination of natives in the vernacular languages at their Departmental Examination according to the Higher Standard, should be made applicable in the case of native candidates appearing for Departmental Examination according to the Lower Standard. (G. N. dated 3rd March 1874; *vide* G. R. No. 1135 of the same date.)

4. A Deputy Collector, who is appointed to and joins his appointment in a district of which the vernacular is not his own language, must be required, irrespective of the length of his previous service, to pass in the vernacular of that district within one year from the date of his joining his appointment, and if he fails to do so, the deduction prescribed in the last part of Rule 7 of the rules for the examination of Junior Civil Servants and others, should be made from his pay. (G. R. No. 1057, dated 9th February 1889.)

5. The Assistant and Native Assistant to the Commissioner, N. D., should be required to pass in Maráthi if Gujaráti is their mother tongue or in Gujaráti if Maráthi is their native language. In the same way, the Assistant and Native Assistant to the Commissioner, S. D., should be required to pass in Kánarese if Maráthi is their native language, or in Maráthi if Kánarese is their mother tongue.

It is desirable that the Personal Assistant to the Director of Land Records and Agriculture should be acquainted with the three vernacular languages of the Presidency Proper, but in any case it is essential that he should be thoroughly conversant with Maráthi and Gujaráti. He should, therefore, be required to pass in whichever of the two latter languages is not his mother tongue.

The Alienation Assistant to the Commissioner, C. D., need not be required to pass an examination in those languages.

In the case of the Uncovenanted Assistant Commissioner in Sind, a knowledge of Sindhi is all that need be insisted upon. (G. Rs. Nos. 2500, dated 30th March 1889, and 3474, dated 11th May 1889.)

6. The Personal Assistant to the Commissioner of Customs, Salt, Opium and A'bkári need not be called upon to pass the Departmental Examination prescribed for Deputy Collector so long as he holds the post of Personal Assistant, but must pass in Gujaráti if Maráthi is his mother tongue or in Maráthi if Gujaráti is his own language. (G. R. No. 3076, dated 26th April 1889.)

7. The Deputy Collector who enters the service by passing the competitive examination should be required to pass the same tests as Junior Civilians, *viz.*, the Higher and Lower Standard Departmental Examinations.

The probationary Deputy Collectors should be required actually to hold charge of the treasury. The treasury work is not likely to suffer, as they have the permanent Treasury Officer to refer to in case of any difficulty. (G. Rs. Nos. 4852, dated 29th June 1897, and 5920, dated 10th August 1897).

III.—MÁMLATDÁRS AND AGRICULTURAL INSPECTORS.

1. In the Northern Division, in making probationary and substantive appointments to the post of Mámlatdár, candidates who have a knowledge of both Gujaráti and Maráthi will ordinarily be selected in preference to those who do not possess such knowledge. In the Central and Southern Divisions, candidates who have a knowledge of both Maráthi and Kanarese will similarly have a preferential claim.

2. Every Mámlatdár will be required to pass, within a year of his first substantive appointment, an examination before the Central Examination Committee in one vernacular language of the Division other than his own vernacular, unless he shall have already done so before obtaining a substantive appointment.

3. Failure to comply with Rule 2 will entail stoppage of promotion, and a deduction of 10 per cent. from the pay of defaulters. (G. R. No. 4406, dated 23rd May 1892.)

4. It is not necessary that Mahálkaris should come under the foregoing rules, as they are most rarely transferred from a district with the vernacular of which they are conversant to one in which they are ignorant of the language. The case, however, as regards Agricultural Inspectors is different and the rules should be held to apply to them equally with Mámlatdárs. The Commissioners, however, should endeavour, as far as possible, to post such of these officers as are called upon under the rules to pass

in a second language to stations where there are facilities for acquiring it.

Certificates of qualification in a language given by Collectors cannot be allowed to hold good under the rules. The only certificate which can be accepted is that of the Central Committee for Vernacular Examinations. (G. R. Nos. 1304, dated 15th February 1893.)

IV.—HEAD ACCOUNTANTS.

1. No person shall be held eligible for the post of Head Accountant who has not passed an examination in Revenue and Financial Accounts before the Central Committee at the time of the Departmental Examinations of Junior Civil Servants. The Committee shall set the papers in Hope's Forms, and the Accountant General a searching paper in the Financial Accounts.

In making the appointment of Head Accountants, selection shall be made, according to the date of passing the examination, from among the Deputy Accountants and other persons permitted to appear for the examination.

The examination shall be open to (1) Deputy Accountants, (2) those who hold *or have been promoted from* the position of Senior Clerk below the Deputy Accountant, (3) Local Fund Accountants, (4) Head Clerks to Collectors and (5) the Stamp and Opium Head Clerk in the Collector's Office, Ahmedabad.

Note.—It is left to the Collectors to decide whether, in making appointments of Deputy Accountants and Local Fund Accountants, preference should be given to men who have passed the examination for Head Accountants.

(G. Rs. Nos. 1418, dated 21st February 1893, and 4166, dated 21st June 1893.)

V.—ADMISSION TO AND PROMOTION IN THE REVENUE BRANCH OF THE PUBLIC SERVICE.

1. The following rules for admission to the higher appointments in the Revenue Branch of the Public Service in Sind are published for general information :—

Classes eligible for appointments to higher grades of Revenue Service.

1. In future all vacant appointments in the grade of Head Munshi, Mukhtyárkar and Deputy Collector will be filled up from the following classes only :—

(1) Graduates of any University who become qualified under these rules.

(2) Government servants in the Revenue or kindred Departments who pass the Departmental Examinations required by these Rules.

(3) Experienced servants of Government of proved merit and ability, whose age and ignorance of English may prevent their passing the prescribed examinations.

Graduates qualified or eligible for Head Munshiship.

2. Any graduate can become qualified for a Head Munshiship by serving for not less than one year under a Mukhtyárkar as Second Munshi and by passing the ordinary Lower Departmental Examination.

Graduates qualified or eligible for Mukhtyárkarates.

3. Such graduate can further become qualified for a Mukhtyárkarship, (1st) by serving for six months as a Head Munshi, (2nd) by then passing the Higher Departmental Examination, provided that he produces proof of competency and good moral character.

All appointments as Second Munshi to be reserved for graduates.

4. All vacancies in the grade of Second Munshi in Mukhtyárkar's office shall first be offered to graduates who have formally intimated to the Commissioner their willingness to serve under these rules. Lists will be kept of such graduates, and only in the event of there being no graduate willing to take up the appointment of Second Munshi it should be granted to others. The name of any graduate who twice refuses or declines to accept an appointment will be struck off the list of applicants, &c.

Lists should be kept of all graduates who apply for appointments in the Revenue Branch under these rules.

Name of graduate twice refusing an appointment to be removed from list.

General list of qualified candidates how to be kept.

5. Lists shall be kept as provided in Rule 6 of all Revenue subordinates and of all duly qualified graduates who pass the Departmental Examinations, the names being arranged in order of merit, *e.g.*, where a Revenue subordinate and a graduate who has served for a year as Second Munshi pass the Lower Departmental Examination at the same time, their names shall be entered on the lists in the order of merit, and they shall be entitled to promotion to Head Munshiships as they fall vacant in that order. Similarly, if a qualified graduate and Revenue subordinate both pass the Higher Standard at the same time, they shall be promoted to the office of Mukhtyárkar in the order in which they pass the examination.

Detailed lists of officers qualified to be Head Munshis and Mukhtyárkars.

6. The lists of persons qualified to hold the office of Head Munshi shall be kept by the Collectors, and the lists of all persons qualified for promotion to Mukhtyárkarship will be similarly kept by the Commissioner in Sind.

Both lower and higher examinations must be passed except in certain cases.

Only two chances of passing allowed for each examination.

7. No graduate or Revenue officer can go up for Higher Standard Examination except as provided in Rule 13 or 14 without first passing the Lower Standard, and no candidate will be permitted to present himself more than twice for the same examination.

Promotion to grades of Mukhtyárkar how regulated.

8. Promotion from one grade to another in the appointment of Mukhtyárkar will be regulated by seniority or exceptional merit.

Promotion to Deputyships.

9. An officer who has served satisfactorily as Mukhtyárkar or who has qualified himself under Rule 14 will be considered eligible for appointment as Deputy Collector.

Restrictions on appearance at Departmental Examination.

10. No subordinate officer will be permitted to present himself for the Departmental Examination without the approval of the Collector and a certificate from the Divisional Officer declaratory of the thorough fitness of the candidate.

Graduates failing to pass Lower Standard Departmental Examination in two years to be removed from appointment.

11. Any graduate holding the office of Second Munshi, who fails to pass the Lower Standard Departmental Examination within two years from the date of his appointment as a probationer, will be removed from his probationary appointment.

Special appointments qualifying in the same way as Head Munshiship for promotion to Mukhtyárkarate.

12. Service as Head Accountant, as Head Munshi to Commissioner, to Collector or Assistant Collectors, as Head Clerk to Commissioner or Collector, as Deputy Accountant, as Huzúr Accountant, as Kotwál, will be held to qualify for promotion to a Mukhtyárkarate in the same way as service as a Head Munshi to a Mukhtyárkar, *i.e.*, a qualified officer upon passing the Lower Standard Examination becomes eligible for any of those appointments, and after six months' service in them can go up for the Higher Standard and thus qualify himself for promotion to a Mukhtyárkarate in the same way as if he had held a Head Munshiship. Existing incumbents of such offices are required to pass both Departmental Examinations if they wish to be promoted to the grade of Mukhtyárkar.

Head Accountants to qualify for Mukhtyárkarship need only pass Higher Departmental Standard.

13. Head Accountants at present in the service wishing to qualify themselves for Mukhtyárkarates must pass the Departmental Examination, Higher Standard, but need not serve for six months as Head Munshi.

Present incumbents of office of Mukhtyárkars in order to qualify themselves for promotion to grade of Deputies must pass Higher Standard.

14. Mukhtyárkars at present in the service wishing to qualify themselves for promotion to the rank of Deputy Collector must pass the Departmental Higher Standard, and appointments to Deputy Collectorships will ordinarily be made from Mukhtyárkars qualified under this rule or under (3) of Rule 1.

In the absence of qualified candidates vacancies to be filled up as at present.

15. Until properly qualified candidates become available, vacancies will be filled up as usual by seniority and selection.

16. Any candidate who passes the Lower Standard Departmental Examination becomes qualified to be appointed a Magistrate of the Third Class, and any candidate who passes the Higher Standard becomes eligible, if otherwise duly qualified, to be appointed a Magistrate of the Second or First Class as may be recommended by the District Magistrate: provided that no Third Class Magistrate can be appointed a Magistrate, Second Class, until he has exercised the powers of a Third Class Magistrate for six months, and no Second Class Magistrate can be appointed a Magistrate of the First Class until he has exercised Second Class powers for not less than six months.

Note.—As these rules prescribe the ordinary Lower and Higher Standard tests in lieu of the more difficult Special Departmental Examinations prescribed under Government Resolution No. 6505, dated the 17th December 1878, it must be understood that an officer transferred or promoted from Sind to the Presidency Proper will be required to pass the Special Higher Standard Examination.

(G. Rs. Nos. 6840, dated 2nd October 1882, 4347, dated 2nd July 1888, 9864, dated 16th December 1892, and 1267, dated 14th February 1893.)

2. Candidates from Sind may be admitted to the Higher Standard Departmental Examination who are certified by the Commissioner in Sind. The Commissioner will grant certificates in accordance with the Rules of 2nd October 1882. (G. R. No. 1769, dated 2nd March 1883.)

3. The sanction of Government is not necessary to the exercise by the Commissioner in Sind of the power of exempting officers, under Clause 3 of Rule 1 of the foregoing rules, from passing the Departmental Examinations. (G. R. No. 3326, dated 6th May 1889.)

4. In view of the special requirements of Sind, the Commissioner in Sind is authorized to grant permission to selected officers of approved merit, employed in Departments other than the Revenue Department, to appear at the Revenue Departmental Examinations, subject to the condition that such officers on their passing the requisite examinations should not be appointed to posts of Mukhtyárkars unless they have served for at least six months in one of the appointments mentioned in Rule 12 of the rules of 2nd October 1882. (G. R. No. 3134, dated 1st May 1893.)

5. His Excellency the Governor in Council is pleased to lay down the following rules for the admission to, and promotion in, the Revenue Department of this Presidency of graduates* and non-

* The graduates to whom in accordance with these rules preference is to be given in filling certain appointments in the

graduates. These rules supersede all previous rules published on the subject since December 1878 :—

"*Rules for the admission to, and promotion of,* * *graduates and non-graduates in the Revenue Department.*

PART I.

ORDINARY RULES OF THE REVENUE DEPARTMENT.

1. Before admission the educational test must be passed.

A first class certificate qualifies for admission into either English or vernacular offices; a second class certificate, for admission to vernacular offices only.

2. After admission and after one year of probation the Subordinate Departmental Examination must be passed. Until it is passed all appointments are probationary.

3. The Departmental Examination, Lower Standard, is open to non-graduate officers of the Revenue Service on the following conditions :—

G. N. No. 884, dated 1st February 1893.

(*a*) That the candidate holds an appointment in the Revenue Department of which the salary is not less than Rs 20 per mensem;

(*b*) That the candidate produces a certificate of the Commissioner or Collector under whom he is serving that he is qualified by merit, industry, character and knowledge for admission to the examination;

(*c*) That he has completed 5 years' service in the Revenue Department.

4. Non-graduate officers of the Revenue Department, on passing the Departmental Examination, Lower Standard, are entitled to promotion to the following appointments under the provisions of Part II, Rule 9 :—

(*a*) Head Kárkun to Mámlatdár;

(*b*) Chitnís to Commissioner or Collector;

(*c*) Mahálkari;

(*d*) Head Clerk to Commissioner or Collector;

(*e*) Second Clerk to Commissioner or Collector;

(*f*) Native Huzúr Accountant;

(*g*) Deputy Chitnís or First Kárkun to Collector.

Revenue Department need not be only graduates of the Bombay University. Such restriction would be a needless and inexpedient limitation of the field of selection. But in selecting graduates for appointment to such posts, preference should be given to Bombay University graduates *cæteris paribus*. (G. R. No. 7742, dated 7th October 1895.)

* The term "graduate" or "graduates" wherever it occurs in these rules should be held to include "holders of a Diploma in Agriculture granted under the revised regulations." (G. R. No. 2178, dated 26th March 1898.)

5. The following persons, not being graduates, but having passed the Departmental Examination, Lower Standard, will be admitted to the Higher Standard Departmental Examination, and on passing it shall have their names registered in order of passing on a supplementary list of non-graduates qualified for the appointment of Mámlatdár and be eligible to fill vacancies in the office of Mámlatdár either acting for short periods or, when no qualified graduate is available, permanently :—

(*a*) *Persons holding the offices of Chitnís or Head Clerk to a Commissioner or Collector (substantive) or District Agricultural Inspector or the Assistant District Inspector, Khándesh ;

(*b*) Any other officer of the Revenue Service of not less than 10 years' standing who may be recommended by a Commissioner on grounds of special merit and may thereon have been permitted by Government to appear for the Departmental Examination, Higher Standard.

Note 1.—No other officer of the Revenue Department below the rank of Mámlatdár is entitled to appear for the Departmental Examination, Higher Standard.

Note 2.—Mámlatdárs appointed from the supplementary list will be eligible for promotion to Deputy Collectorships according to merit.

Note 3.—"Commissioner" in this part includes the Commissioner of Survey and Settlement.

PART II.

PRIVILEGES ACCORDED TO UNIVERSITY STANDING AND DEGREES.

6. Claims of candidates for admission to the Revenue Service shall be accorded preference in the following order in filling appointments of which the salary is Rs. 30 or less per mensem :—

(*a*) Graduates ;

(*b*) Candidates who have passed the First Examination for the Degree of B.A., or B.Sc., or in Civil Engineering, or †(the Final Examination of the Agricultural Class in the College of Science) ;

(*c*) Candidates who have passed the Previous Examination in Arts ;

(*d*) Candidates who have matriculated or who hold the 2nd year certificate of the Agricultural Class in a High School ;

(*e*) Candidates who hold a certificate of admission under the educational test.

Note.—When there are two or more candidates under the same head, the officer making the appointment shall decide which is the most eligible.

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* Rule 5 (*a*) is not intended to apply to an officer holding the appointment of Police Head Clerk in a Commissioner's Office. (G. R. No. 5601, dated 15th August 1891.)

† These words have since been substituted by the words "the First Examination for the Diploma in Agriculture." (G. N. No. 2178, dated 26th March 1898.)

7. Promotion to appointments below that of Mámlatdár, except the appointments named in Part I, Rule 4, shall be regulated as follows:—

(*a*) In promoting to appointments of which the salary is Rs. 30 or less per mensem, the order of preference laid down in the last preceding rule shall be observed;

(*b*) In promoting to appointments of which the salary is over Rs. 30 per mensem, the following order of preference shall be observed:—

I.—Graduates and non-graduates who have passed the Departmental* Examination, Lower Standard, according to date of passing;

Note.—Except that graduates shall have a special claim to appointment to the places named in Rule 11 (*a*), (*b*), (*c*), during their probationary service under that rule.

II.—Graduates who have not passed the Departmental Examination, Lower Standard;

III.—Others.

8. Preferential promotion of unpassed graduates under Rule 7 means promotion in preference to unpassed non-graduates of similar standing in the service, and not exceptionally rapid promotion of a junior unpassed graduate as of right over the heads of non-graduate seniors of long and approved service.

9. Promotion to the appointments named in Part I, Rule 4, shall be regulated as follows:—

I.—Passed graduates and passed non-graduates shall be promoted to these appointments according to date of passing the Departmental* Examination, Lower Standard.

Note.—Except that passed graduates shall have a special claim to appointment to the office of Head-Kárkun to a Mámlatdár during their probationary service under Rule 12.

II.—Unpassed men shall be promoted to these appointments only if, and for so long as, no passed officer is available.

10. All preferential claims to promotion are subject to the condition that the claimant has proved himself deserving thereof by efficiency and good conduct in his previous service.

11. Graduates who have been appointed to the service under Rule 6 will be admitted to the Lower Standard Departmental Examination after a period of 18 months' service, and during that period they must be employed—

(*a*) for six months on account duties in a Mámlatdár's kacheri;

(*b*) for six months doing duty as a Revenue Kárkun in a Mámlatdár's kacheri;

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* If several graduates and non-graduates pass at the same examination, they shall take rank according to merit as shown by the number of marks obtained in the examination.

(c) for six months serving as a general duty Kárkún or Circle Inspector.

Note.—Graduates serving under this rule shall, as far as possible, be placed in the appointments named in (a), (b), (c).

If the Collector so directs, a portion of the service in (a) not exceeding three months may be in the Collector's Account Office.

12. Graduates after passing the Lower Standard Departmental Examination must serve for a further period of six months, after which they may appear for the Higher Standard Examination.

During this further period, graduates shall, as as far as possible, hold the appointments of Head Kárkúns to Mámlatdárs, and be invested with powers as Magistrates of the Second or Third Class.

13. Graduates who have passed the Departmental Examination, Higher Standard, are eligible for appointment as Mámlatdárs, and have the first claim to vacancies in that office in order of seniority according to date of passing the examination, but subject to the conditions of Rule 10.

PART III.

GENERAL.

14. The Revenue Department for the purpose of these rules includes—

(1) The Department of Land Revenue and General Administration;

(2) The Revenue Survey Department.

15. If a graduate or non-graduate fails to pass the Lower Standard Departmental Examination after having been afforded three opportunities, or the Higher Standard Departmental Examination after having been afforded two opportunities of doing so, he will not be allowed to present himself for examination again, but may remain in the service in any appointment not reserved for officers who pass these examinations for which he may be deemed fit.

16. The standard of marks to be obtained in order to pass the Lower or Higher Departmental Examination shall be that from time to time in force for junior members of the Civil Service.

17. In fulfilment of the engagement made to graduates in 1878, these rules are guaranteed for four years from December 31st, 1885. After that period, non-graduates who pass the Departmental Examinations under the rules in Part I will be eligible to fill every third vacancy in the office of Mámlatdár in each division, in addition to the occasional appointments secured by the provisions of Part I, Rule 5.

18. Government reserve the right in very exceptional cases to sanction the promotion to Mámlats, without passing the Departmental Examinations, of old officers of the Revenue or Survey Departments who were already of long standing in the service when the passing of these examinations was first made a condition of advancement to

that office, and who have proved their fitness while acting in the office of Mámlatdár or in other responsible posts.

(G. N. No. 7105, dated 2nd September 1885, and G. Rs. Nos. 3972, dated 9th June 1890, and 10036, dated 7th December 1894.)

6. Passing the Customs Departmental Examination does not exempt a candidate for employment in the higher grades of the Revenue Branch of the Public Service specified in Government Resolution No. 6505,* dated 17th December 1878, from passing the examination specified in paragraph 1 thereof. (G. R. No. 3565, dated 7th July 1879.)

* Superseded by G. R. No. 7105, dated 2nd September 1885.

7. In the case of officers permitted to appear for the Higher Standard Examination without first passing the special Lower Standard Examination, the minimum aggregate number of marks required to pass should be 60 per cent. of the total: each candidate must obtain 50 per cent. of the marks in each subject, and a special paper should be added, corresponding to the special paper set in the Lower Standard Examination.

The higher standard of marks should be made absolute for all officers who are permitted to appear at the Higher Standard Examination without having passed the lower standard.

(G. R. No. 1766, dated 25th March 1881, and G. R. No. 4983, dated 29th August 1881.)

8. *All* persons, whether in the Government service or not in that service, who present themselves for examination at the Higher Standard Departmental Examination must, if they have not previously passed the prescribed Lower Standard Departmental Examination, qualify under the special or raised higher standard test before they can be declared to have passed the Higher Standard Departmental Examination. (G. R. No. 2525, dated 22nd March 1884.)

9. The official superiors of candidates who desire to pass the Special Higher and Lower Standard Examinations with the object of securing the benefit to which they give a title, should certify in each case what the objects are and what the position of the candidate is in regard to the special rules. The Committee will then examine him accordingly and report the result, or, if the statement of the official superior seems to contain grounds for doubting whether the candidate is proceeding correctly, can first refer to Government for orders. This is to be carefully acted in future by all concerned. (G. R. No. 1195, dated 22nd February 1882.)

10. The number of candidates for the Lower and Higher Standard Departmental Examinations from any given district and from any given office must be but small, and it is exceedingly inconvenient to hold intermediate examinations of this nature. The examination only lasts a few days and the Collector

should make the best arrangements possible to carry on the work during those days in the absence of the candidates, and should not refuse permission to candidates to appear on the score that their services cannot be dispensed with for even so brief a period. (G. R. No. 2132, dated 13th March 1883.)

11. The rules sanctioned by Government Resolution No. 7105, dated 2nd September 1885, declare the conditions of qualifying for Mámlats from the date on which they came into force, *viz.*, 3rd idem. In paragraph 10 of that Resolution it was ruled that 52 Revenue officials who were reported to have qualified according to the Notification of December 17th, 1878, paragraph 3, must be held entitled to have their names entered on the list of persons qualified for Mámlats before September 3rd, 1885. They are to stand on that list along with qualified graduates according to the order of the date of passing the Higher Departmental Examination and are eligible for Mámlats in their turn. The authority who considers their fitness for appointment as Mámlatdárs will of course decide whether they have had the requisite training in lower offices. If not, their appointment can be deferred. Government has simply ruled that they have qualified under the saving clause, paragraph 3 of Resolution No. 6505 of December 17th, 1878. (G. R. No. 9107, dated 12th November 1885.)

12. The rules published in Government Notification No. 7105, dated 2nd September 1885, apply to graduates who qualify for Mámlats after that date and do not debar those non-graduate officers employed in the Revenue Department who passed the Departmental Examination before 2nd September 1885, and whose names have been admitted to the list of officers qualified for Mámlats from receiving the promotion they have earned. The men who pass Departmental Examinations are entitled to appointments in order of seniority according to the date on which they pass. Non-graduates who passed under the special provision made by Government on their behalf before the Rules of 2nd September last were issued are of course senior on the list of qualified men to graduates who qualify under those rules, and their rights are secured by the previous rules which allowed them to qualify by passing up to a certain date. (G. R. No. 1543, dated 25th February 1886.)

13. Save in the very exceptional cases referred to in Rule 18 of the rules published in Government Notification No. 7105, dated 2nd September 1885, it is incumbent on candidates for the office of Mámlatdárs to pass the Departmental Examinations prescribed therein in order to qualify themselves for appointments to that office, irrespective of any other examinations which they may have passed. (G. R. No. 5492, dated 2nd August 1886.)

14. It was not intended by No. 15 of the rules sanctioned by Government Resolution No. 7105,

dated 2nd September 1885, to allow three further chances of passing to persons who had already appeared for the Special Lower Standard Departmental Examination on one or more occasions and failed. In all only three chances of passing can be allowed, whether under the old or the new rules. (G. R. No. 10358, dated 24th December 1885.)

15. By Nos. 6 and 7 of the rules sanctioned by Government Resolution No. 7105, dated 2nd September 1885, it was not intended either to prohibit the appointment of graduates who are "candidates for admission" from appointment direct to the higher places, "of which the salary is Rs. 30 or less," or to give such graduates a preferential right to them in all cases. Such places may be filled either by promotion or by selection from candidates for admission. The appointing officer must consider (1) the claims of non-graduates serving in this grade on account of approved service, and (2) the superior qualifications which a graduate candidate may possess. Unless the claims under (1) are very strong, the graduate should be preferred. Government did not desire to exclude old employés altogether. On the other hand it is of course the desire of Government that graduates should not be offered nothing but the lowest grade appointments on Rs. 12. (G. R. No. 1942, dated 11th March 1886.)

16. Persons who have passed the Overseers' Examination should be held to be entitled to the same preference in respect of appointment and promotion as the persons enumerated in clause (*b*) of No. 6 of the rules in Government Notification No. 7105, dated 2nd September 1885. (G. R. No. 2824, dated 14th April 1886.)

17. The attention of the Collectors is specially drawn to the discretion given by No. 10 of the rules for the admission to and promotion of graduates and non-graduates in the Revenue Department, published in Government Notification No. 7105, dated 2nd September 1885, and to the desirability of using it so as to exclude from appointments they are not fitted to hold any persons who though eligible for promotion under the rules, have not given proof that they deserve it by good conduct and efficiency.

There seems to have been considerable diversity of practice and some neglect of the expressed wishes of Government in the working of Rule 6, which is intended to regulate preferential claims to first appointments. To remedy this and at the same time to leave room for the exercise, by the Collector as head of the district, of such reasonable discretion as is necessary in the interest of the Public Service, the Governor in Council is pleased to direct that in the list of candidates, which is presumably kept for each Collectorate, the educational qualifications, including year of, place in order of merit, and any honours gained in, any public examination they

may have passed, should be shown; that candidates should not be entered in the list unless the Collector has satisfied himself personally or by trustworthy recommendations that they are likely to turn out useful servants of Government; that on the occurrence of a vacancy the Collector should select the best man on his list at the time, without reference to date of application or examination passed, *e. g.*, an honour man recently entered might reasonably be preferred to a man who had taken a simple pass degree the year before; that his choice is to be guided *primarily* by educational attainments as laid down in Rule 6, but not so as to preclude such exceptions as may be necessary to maintain a due admixture of castes, or to secure men with exceptional qualifications, physical or other, for particular descriptions of work; that candidates should be required to state whether their names are entered in the lists of any other district or districts, with a view to intimation being sent in case of their being appointed; and that ordinarily the name of a candidate who has refused an appointment should be struck off, but that this should not apply to graduates who have been offered appointments on pay of less than Rs. 30, nor preclude the Collector from giving another chance to any candidate whom he considers specially eligible, or whose refusal may have been the result of causes entitling him to further consideration. (G. R. No. 884, dated 1st February 1893.)

18. No further privilege than the preferential right to first appointments recognized by No. 6 (*b*) of the rules published in Government Notification No. 7105, dated 2nd September 1885, can be granted to the students of the Agricultural Class of the College of Science, Poona. Diplomates in Agriculture cannot be placed on the same footing as graduates holding University degrees. (G. R. No. 7877, dated 26th October 1893.)

19. It is not desirable or necessary, on the ground of natural sequence, to alter the Rules 6 and 7 (*a*) and (*b*). It seems inexpedient that there should be a margin within which there may be a choice between men who have and men who have not passed the Lower Standard Departmental Examination, the more especially as there are many deserving men of the Kárkun class who are ignorant of English and consequently unable to pass the Departmental Examination, and whom it would be hard to practically deprive of much chance of promotion beyond the Rs. 20 grade. (G. R. No. 4967, dated 2nd July 1895.)

20. There is nothing in the rules in Government Resolution No. 7105, dated 2nd September 1885, to prevent advancement to a better paid post within the grade of Head Kárkun of an unpassed non-graduate who was a Head Kárkun when the rules came into force. (G. R. No. 2409, dated 27th March 1886.)

21. The rules laid down in Government Notification No. 7105, dated 2nd September 1885, do not render it unnecessary for graduates and non-graduates employed in the Revenue Department in the Presidency Proper to pass any special tests in order to qualify themselves for appointment to the post of Mámlatdár. While graduates and non-graduates serving in Sind are allowed, in order to qualify themselves for the promotion to higher posts in Revenue Department in that Province, to pass the ordinary Lower and the ordinary Higher Standard Departmental Examinations, it is incumbent on candidates for similar appointments in the Presidency Proper to pass either the Special Lower and the ordinary Higher Standard Departmental Examinations, or the Special or Raised Higher Standard Departmental Examination. Candidates appearing at the Special Lower Standard Departmental Examination are required to pass an examination in two special papers—one on revenue matters and the other on revenue accounts—in addition to the papers set at the ordinary Lower Standard Departmental Examination, while those who present themselves at the Special or Raised Higher Standard Departmental Examination are examined in a special revenue paper, corresponding to the special paper set at the Special Lower Standard Departmental Examination, in addition to the two papers on that subject set at the ordinary Higher Standard Departmental Examination. In these circumstances, officers employed in Sind must satisfy the same conditions of qualification before appointment to Mámlats in the Presidency Proper as candidates in the Presidency are required to fulfil. (G. R. No. 4834, dated 7th July 1886.)

22. Commissioners and Collectors should exercise most careful discrimination in recommending, for the favourable consideration of Government under No. 18 of the rules sanctioned by Government Resolution No. 7105, dated 2nd September 1885, applications from their subordinates for exemption from passing the Departmental Examinations with a view to their being promoted to Mámlats. (G. Rs. Nos. 6432, dated 11th September 1886, and 6533, dated 15th idem.)

23. Officers who have been specially exempted by Government under No. 8 of the rules laid down in Government Notification No. 7105, dated 2nd September 1885, from passing the Departmental Examination, should take their rank, according to the length of their service, in the list of candidates qualified for appointment to the post of Mámlatdár. (G. R. No. 4862, dated 8th July 1889.)

24. The Commissioners should send in periodical lists on the 1st of January and 1st of July of each year of the non-graduate employés in their respective Divisions to whom they would recommend on grounds of special merits that permission should be accorded to appear for the Higher Standard Departmental Examination. The special merits in each

case should be clearly specified, and as such merits are in accordance with the rule a qualification essential to give any non-graduate any claim to appear at the examination it is necessary that recommendations made on behalf of non-graduates should be submitted only after careful scrutiny. (G. R. No. 6104, dated 10th September 1888.)

25. No. 9 of the rules sanctioned in Government Resolution No. 7105, dated 2nd September 1885, applies to the first appointment of candidates to the posts named in Part I, Rule 4, but in no way regulates their subsequent promotion *after* they have been so appointed. (G. R. No. 3325, dated 23rd May 1888.)

26. In all cases of appointments made by Collectors in contravention of the rules, a report explaining the reasons should be made to the Commissioner. (G. R. No. 2440, dated 28th March 1889.)

27. Non-graduates who do not hold permanent appointments of Rs. 20 and upwards should be debarred from appearing for the Lower Standard Departmental Examination. (G. Rs. Nos. 7016, dated 4th October 1890, and 884, dated 1st February 1893.)

28. Subordinates in the offices of the Conservators of Forests cannot be held to be officers of the Revenue Department under the rules for the admission to, and promotion in, the Revenue Department of graduates and non-graduates. (G. R. No. 1746, dated 25th March 1881.)

29. The Forest Department is not included in those branches of the service the employés of which are qualified to appear for the Lower and Higher Standard Departmental Examinations. (G. R. No. 7178, dated 9th October 1886.)

30. There is no useful object to be attained by permitting Clerks of the Court, Shirastedárs and Názirs of District Judges to appear for an examination designed especially for revenue officers and qualifying only for promotion in the Land Revenue Department. The nature of the duties of the District Court officers above named is entirely different from that of the duties of the Head Kárkuns, Mámlatdárs and Deputy Collectors, and there is no prospect of any District Court Officer being granted a Mámlat or other revenue appointment merely because he has passed an examination which has been passed by hundreds of purely revenue officials. (G. R. No. 219, dated 10th January 1883.)

31. The Departmental Examinations held by the Bombay Central Committee are intended only for officers serving in British Government employ in the Bombay Presidency, and persons in the service of Native States in the Presidency are not permitted to appear at those examinations. (G. R. No. 5252, dated 27th June 1885.)

32. Persons employed in Native States will derive no advantage from passing the Departmental Examinations held by the Bombay Central Committee, which are intended only for officers serving in British Government employ in the Bombay Presidency. (G. R. No. 8786, dated 29th October 1885.)

33. Service rendered in the office of the Private Secretary to His Excellency the Governor and in the Political Department of the Secretariat cannot be considered as service in the Revenue Department. (G. R. No. 8279, dated 12th October 1885.)

34. Inspectors of Village Registration Offices are members of the Registration Department and are accordingly not entitled to appear at the Departmental Examinations, Lower and Higher Standard, which are intended only for persons actually employed in the Departments named in No. 14 of the rules prescribed in Government Notification No. 7105, dated 2nd September 1885. (G. R. No. 3347, dated 8th May 1886.)

35. There is no rule prohibiting the employment, in the Revenue Department, of natives of India who are not British subjects. (G. R. No. 346, dated 16th January 1886.)

36. The Agricultural Department comes under the head of Land Revenue. (G. R. No. 4211, dated 12th June 1886.)

37. The clerks in the office of the Inspector General of Police are not, like those employed under the District Superintendents and Assistant Superintendants of Police, appointed by the Collectors or eligible for promotion to posts on the establishments of Collectors, and cannot accordingly be regarded as members of the Land Revenue Department. They are, therefore, not entitled to appear at the Departmental Examinations, which are intended solely for officers serving in that Department. (G. R. No. 5177, dated 21st July 1886.)

38. Officers employed in the Departments under the control of the Commissioner of Customs, Salt, Opium and A'bkári are ineligible to appear at the Revenue Departmental Examinations, the passing of which qualifies only for the higher appointments in the Land Revenue Department. (G. Rs. Nos. 7636, dated 31st October 1882, and 4043, dated 20th June 1888.)

39. The Head Clerk to the Director of Land Records and Agriculture is not a Head Clerk to a Collector or Commissioner and is consequently not eligible to appear for the Higher Standard Departmental Examination under Rule 5, clause (*a*). He, therefore, could only present himself for examination under clause (*b*) of that rule, if permitted to do so by Government on being "recommended by a Commissioner on grounds of special merit." (G. R. No. 6305, dated 18th September 1888.)

40. The "Department of Land Revenue and General Administration" is a recognized subdivision of the public service (see the Quarterly Civil List, Part III), and officers employed in the marginally noted Departments (in addition to the Land Revenue Department) attached to a Collector's office should be regarded as members of that Department for the purposes of the rules laid down in Government Resolution No. 7105, dated 2nd September 1885.

1. Local Funds (Clerical Establishment).
2. Political (Clerk attached to the office of the Political Agent).
3. Trade Náka Kárkuns.
4. Forest Settlement Officer's establishment.
5. Bailiffs under Mámlatdárs and Kárkuns attached to the Collector's office in connection with the execution of Civil Court decrees.
6. Stamp Kárkuns in the Huzúr Treasury.

Inspectors and Kárkuns serving in the A'bkári Department and clerks under the Western Bhil Agent, Khándesh, cannot be held to belong to the Land Revenue Department, and are not entitled to appear at the Departmental Examinations, Lower and Higher Standard; but when Clerks and Kárkuns holding permanent appointments in the Land Revenue Department are employed on work connected with the A'bkári Department in the Collector's Office, but are still treated as members of the Collector's revenue establishments for purposes of promotion, they may be allowed to present themselves for examination at the Departmental Examinations if they are otherwise entitled under the rules to appear at those examinations.

As in accordance with the orders contained in Government Resolution, Judicial Department, No. 7137,* dated 22nd October 1880, persons employed on clerical duty in the Police Department are members of the Collector's establishment and obtain their promotion in it, such persons may be allowed to present themselves for examination at the Departmental Examinations if they are otherwise entitled, under the rules referred to, to appear at those examinations.

(G. Rs. Nos. 191, dated 12th January 1886, 2170, dated 19th March 1886, and 7979, dated 1st October 1889.)

41. Clerks on the establishment of the Accountant General, Bombay, are not eligible to appear at

**Note.*—In accordance with the orders contained in Government Resolutions, Judicial Department, Nos. 728, dated 3rd February 1894, and 5167, dated 25th July 1894, the office establishments of Police Superintendents and Assistant Superintendents (excepting the members of the Police Accounts establishments, which continue to be recruited from the Revenue establishments) are now recruited from the Police force; and it has been ruled by Government Resolutions Nos. 2144, dated 21st March 1894, and 7841 dated 22nd September 1894, and Government memorandum No. 6584, dated 6th August 1894, that only Police Accountants and members of the Accounts establishments of Superintendents and Assistant Superintendents of Police may be allowed to appear at the Departmental Examinations prescribed for officers of the Revenue Department if they are otherwise entitled to do so.

the Departmental Examinations. (G. R. No. 8060, dated 23rd October 1889.)

42. The rules sanctioned by Government Resolution No. 7105, dated 2nd September 1885, should be held to be applicable as much to the Account Branch of a Collector's office as they do to other branches of his establishment. But appointments in the Huzúr Account Branch of the Collector's office should not be brought under the strict operation of Rule 7 (*b*), and Collectors should be allowed full discretionary power to nominate to these appointments the persons whom they considered best qualified to hold them, irrespective of the fact whether they have or have not passed the Lower Standard Examination. (G. R. No. 8446, dated 6th November 1889.)

43. Inspectors of Police cannot be allowed to appear at the Revenue Departmental Examinations, which are opened only to members of the Departments named in No. 14 of the rules published in Government Notification No. 7105, dated 2nd September 1885. (G. R. No. 8078, dated 15th November 1890.)

44. Service under the Bench of Magistrates cannot be admitted to be same as under the City Magistrate, Poona. To do so would be to allow a Clerk, whose service might have been solely under a body whose duties are purely magisterial, to count such service as in a Land Revenue office, and thereby acquire a privilege which was never intended. (G. R. No. 6023, dated 2nd September 1891.)

45. The Customs Department in Sind is not included in the Department of Land Revenue and General Administration in that Province, and in accordance with the ruling contained in Government Resolution No. 4043, dated 20th June 1888, officers employed in the Customs Department in Sind cannot be considered eligible to appear at the Revenue Departmental Examinations. (G. R. No. 6865, dated 6th October 1891.*)

46. Clerks employed in the Trade Statistical Branch of the Examiner of Guaranteed Railway Accounts, Bombay, are not entitled to appear for the Lower Standard Departmental Examination, which is open only to members of the Departments named in No. 14 of the Rules published in Government Notification No. 7105, dated 2nd September 1885. (G. R. No. 3501, dated 30th April 1896.)

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* Government Resolution No. 3134, dated 1st May 1893, authorizes the Commissioner in Sind to grant permission to selected officers of approved merit, employed in Departments other than the Revenue Department, to appear at the Revenue Departmental Examinations, subject to the condition that such officers on their passing the requisite examinations should not be appointed to posts of Mukhtyárkars unless they have served for at least six months in one of the appointments mentioned in No. 12 of the Rules of 2nd October 1882.

VI.—SURVEY OFFICERS.

1. The following rules have been passed by the Governor General in Council, and are published for general information :—

I.—The period of probation will be one year. If in any case strong special reasons render an extension of this term expedient, application should be made through the Surveyor General, or the Head of the Department in which the probationer is serving, in full time to permit of orders being passed before the period of probation expires.

II.—Every candidate will be required to furnish the certificates of which forms are given below, signed by his Commanding Officer and the Surgeon of his Regiment or Corps, respectively.

III.—There will be distinct examinations, both preliminary and final, for the Topographical and Revenue Surveys (including the topographical branch of the Trigonometrical Survey), and for the Great Trigonometrical Survey.

IV.—For the Topographical and Revenue Surveys, the preliminary examination will embrace the following subjects :—

1. Arithmetic, including involution and evolution, arithmetical and geometrical progression, proportion or rule-of-three, vulgar and decimal fractions, logarithmic calculations, and mensuration of surfaces.
2. Elementary geometry, first four books of Euclid.
3. Algebra, as far as quadratic equations, inclusive.
4. Elements of plane trigonometry.
5. Topographical, mechanical, or civil drawing, to be executed in the presence of Examiners.

V.—Artillery Officers, and officers holding certificates of qualification granted at the Institutions of Addiscombe and Woolwich, or the Staff College, or Civil Engineering Colleges, or who may have passed an examination in surveying according to the army standard, will be exempted from undergoing any preliminary examination, and will, on being nominated, at once enter as probationers, and be attached to Survey Parties, to learn their practical duties in the field and during the recess.

VI.—The final examination for the Topographical and Revenue Surveys, to be held at the close of the period of probation, will comprise—

1. The satisfactory execution, unassisted, of a small area of country including the computation and entire mapping involved in the same.
2. Perfect use and knowledge of all the instruments employed in the Department, and adjustment of the same.

3. The elements of natural astronomy, sufficient for ascertaining time, azimuth, and latitude.

4. A fair knowledge of all rules in force, for the general conduct of the Survey Establishments, in the Department to which the probationer is attached.

Each candidate will also be required to produce a certificate of having passed an examination by the higher standard in any vernacular languages prescribed by the Government under which the probationer is employed.

VII.—The examinations for the Topographical and Revenue Surveys will be conducted by the Head of the Department in which the probationer is serving, aided by such professional officers, to the number of two, as may be available. Whenever desirable, sealed examination questions may be transmitted, in view to their being answered by the probationer in the presence of the officer in charge of the Survey Party to which he is attached, in lieu of obliging him to appear at departmental head-quarters for the purpose of examination.

VIII.—For the geodesical branch of the Trigonometrical Survey, the preliminary examination will be theoretical only, comprising mathematics up to conic sections, and the principles of construction of instruments in common use. The final examination will be theoretical and practical, embracing analytical geometry of three dimensions, statics, dynamics, astronomy, the construction of the instruments of the Great Trigonometrical Survey and a practical familiarity with their management. Candidates for the Staff Corps will also be required to produce a certificate of having passed an examination by the higher standard in any vernacular language prescribed by the Government under which the probationer is employed.

IX.—The Examiners will be the Superintendent of the Great Trigonometrical Survey, with any two available officers of the Department at his head-quarters.

X.—The degree of proficiency attained by candidates will be ascertained in both branches of the Survey Department by written questions, the examination papers being framed at departmental head-quarters.

FORM OF CERTIFICATE REFERRED TO IN RULE II.

Certificate of Commanding Officer.

Certified that Lieutenant of the Regiment, a candidate for the Staff Corps, completed three years' duty with a Regiment on the two years of which (or the whole period of which as the case may be) were spent in India.

Lieutenant has passed the examination in the native languages which qualifies for staff employment, and has attained such a knowledge of his drill and duty as an officer of Infantry (or Cavalry) in all its branches as to qualify him for the command of a Company (or Troop) in all situations. He also possesses a fair knowledge of the Articles of War and of the Queen's Regulations, as well of the Military Regulations of the (Bengal, Madras or Bombay) Presidency, besides having gained some general acquaintance with the organization and nature of the duties of all branches of the Army serving in Bengal, Madras or Bombay.

I further certify that, during the period Lieutenant has served with this Regiment, he has been attentive to his duty; and that his conduct has been in all respects unexceptionable.

Station and date.

Commanding Regiment.

Surgeon's Certificate.

I certify that, to the best of my belief, Lieutenant is in good bodily health, has good eyesight, and is apparently well capable of undergoing the vicissitudes of service in India.

Station and date.

Surgeon Regiment.

(G. I., H. D., Notn. No. 49, dated 9th February 1869; *vide* G. R. No. 683 A, dated 17th idem.)

2. The rules accompanying Government Resolution No. 683 A, dated 17th February 1869, should be held applicable to Probationary Uncovenanted Assistants of the Survey Department. It is very desirable that the examinations of Probationary Uncovenanted Assistants should be held before formally constituted committees. It will be the duty of the Survey Commissioner, from time to time, to apply to Government for the appointment of a Committee, and in doing so, to suggest the names of the officers who should compose it.

In considering whether a probationer should be confirmed or not, Government will, in addition to the recommendation of the Committee, be guided by the opinion of the officer under whom he has been directly serving. (G. R. No. 1723, dated 1st April 1874.)

3. In supersession of existing orders it is ruled that, prior to appointment as Probationary Assistant Superintendent in the Revenue Survey Department of this Presidency, it shall henceforward be always necessary—

1. That the candidate shall have completed his nineteenth year of age; and

2. That unless he has already passed an examination in Marathi, according to the higher-

standard, he shall pass a special examination in that language by—

(i) Reading and translating into English passages from the Maráthi translation of Æsop's Fables;

(ii) Reading out a Maráthi petition written in very plain simple language, in the Modi character:

(iii) Translating from English into Maráthi an easy, simple deposition; and

(iv) Conversing on the most familiar subjects in Maráthi.

2. The examination in the above heads will be conducted by the Presidency Examination Committee; and this examination will be called "The standard qualifying for first appointment to the Revenue Survey."

3. Before promotion from the probationary grade to a Permanent Assistant Superintendent's appointment, it is necessary that a Higher Standard Examination be passed in Maráthi (or in Gujaráti, should the officer be nominated to Gujarát) as well as the usual Departmental Examination in Departmental subjects connected with carrying on duty in the survey.

4. If, after passing a Higher Standard Examination in Maráthi or Gujaráti, an officer should be at any time employed in a province where another language is the vernacular, he will be required to pass an examination as regards reading and speaking in the language of that province.

5. Any officer who shall not pass the examination prescribed in paragraph 4 within one year shall be liable to a reduction of 20 per cent. made from his salary until such date as he may pass.

(G. Rs. No. 4095, dated 14th August 1878, and No. 1140, dated 12th February 1883.)

4. Survey officers required under the rules to pass examinations in the vernacular languages should pass such examinations before the Civil and Military Examination Committee. Only in special cases and for special reasons can examinations by Local Committees be allowed, and then in such instances the previous sanction of Government should be obtained to the adoption of such a course. Uniformity of standard can only be ensured by requiring the candidates to be, as a rule, examined by a permanent Examining Board. (G. R. No. 2116, dated 22nd April 1880.)

5. The language in which a survey officer is required to pass the Higher Standard Examination is the vernacular of the district or province in which he is serving at the time. (G. R. No. 1654, dated 21st March 1881.)

6. In order to qualify for the higher scale of pay, a Probationary Assistant Superintendent of Survey is required to be able to test measurements satis-

factorily and to pass a colloquial examination in the vernacular language of the district in which he is employed.

Report should be made to Government when Probationary Assistants pass the prescribed examination entitling them to the higher rate of pay in view to the publication of the requisite notification in the *Government Gazette*.

(G. R. No. 4140, dated 18th July 1881.)

VII.—FOREST OFFICERS.

1. His Excellency the Right Honourable the Governor in Council is pleased to prescribe the following rules for the examination of officers of the Forest Department in the Bombay Presidency, in supersession of the rules contained in Government Notification No. 2878, dated 4th June 1880, published at pages 535 and 536 of the *Bombay Government Gazette* of 10th idem, Part I, as amended by Government Notifications noted in the margin :—

No. 5142, dated 29th September 1880, published at page 782 of the *Bombay Government Gazette* of 30th idem, Part I.

No. 5510, dated 3rd August 1886, published at page 649 of the *Bombay Government Gazette* of 5th idem, Part I.

1. Forest officers will be required to pass examinations in the following subjects :—

(*a*) Languages (according to the Lower and Higher Standards prescribed for Junior Civilians).

(*b*) Land Revenue.

(*c*) Forest Law.

(*d*) Procedure and Accounts.

2. Examinations in all the subjects will be held in April and October of every year before the Central Committee for Departmental Examinations, to which a Conservator of Forests or a Deputy Conservator of Forests in charge of a Circle will be appointed from time to time as an additional member. Examinations in languages alone will be held in January and July before the Sub-Committee for Vernacular Examinations of the Central Committee for Departmental Examinations.

3. Every officer shall present himself for examination according to the Lower Standard in the language of the division in which he is serving at the latest, at the first meeting of the Central Committee after he has been nine months in the service in this country, whether as Assistant Conservator of Forests, Second Grade, or as Extra Assistant Conservator of Fouests, Fourth Grade, and he shall be placed under stoppages of 10 per cent. of his pay should he fail to pass within 18 months of the date of his joining the service in the Presidency.

4. No officer will be eligible for promotion out of the grade of Assistant Conservator of Forests,

Second Grade, or of Extra Assistant Conservator of Forests, Fourth Grade, as the case may be, until he has passed a further examination in the language of his division according to the Higher Standard, and has qualified in—

(*a*) Land Revenue

(*b*) Forest Law

(*c*) Procedure and Accounts

according to the tests prescribed in Rule 6.

5. For the purposes of these rules, the following languages shall be held to be those of the different Forest Circles :—

Central ...	... ...	Maráthi.
Southern ...	Ratnágiri, Kolába and Belgaum.	Maráthi.
	Dhárwár, Bijápur and Kánara.	Kánarese.
Northern ...	East and West Thána.	Maráthi.
	Surat and the Panch Maháls.	Gujaráti.
Sind ...	... ...	Sindhi.

In the case of the Circles against which two languages are entered, the language of the division in which the Forest officer is serving will be the language in which he will be required to pass.

6. The test in Land Revenue, Forest Law, and Procedure and Accounts will be as follows :—

Land Revenue.

Act No. V of 1879, entitled the Bombay Land Revenue Code, Chapters I and II ; of Chapter V, Sections 37 to 44 ; of Chapter VI, Section 62, Clause 2 ; and Chapter IX ; Rules 35 to 37, 91 to 98B (Trees) and 100 to 106 (Boundary marks) of the Rules under Section 214 of the Bombay Land Revenue Code.

Forest Law.

Act No. VII of 1878, the Indian Forest Act, 1878, as modified up to date, with all the rules published and in force at the time being under different sections of that Act.

Procedure and Accounts.

Not more than 12 questions from—

(*a*) Such portions of the Forest Department Code as have been applied to the Bombay Forest Department.

(*b*) The standing orders and rules of the Forest Department of the Presidency.

(*c*) Rules which have been published under the Sea Customs Act, 1878, the Arms Act XI of 1878, the Abkári Act V of 1878 and are in force at the time being and apply to the Forest officers in the Forest Department of the Presidency.

7. In addition to the examination above described, any officer of the Forest Department of less than 15 years' standing who may be transferred

from one division to another division, in the language of which he has not passed either according to the Lower or Higher Standard, will be required to pass an examination according to the Lower Standard in the vernacular of his new division, within one year of his transfer; and in the event of his failing to do so, a reduction of 10 per cent. will be made from his salary until he has qualified, or has been transferred to another division, in the vernacular of which he has previously passed.

8. Officers of the Upper Controlling Staff of the Forest Department may, with the previously obtained permission of Government, offer themselves for examination in any one or more of the languages of the Forest Circles of the Presidency mentioned above in addition to those in which they may be required to pass under Rules 4 and 7, and in the event of their passing, will be entitled to the following language allowances:—

Rs. 250 for passing in the Lower Standard.

Rs. 500 for passing in the Higher Standard, subject to a deduction of any allowance already drawn for passing in the same language by the Lower Standard.

9. No Forest officer will be permitted to present himself for examination by two standards in the same vernaculars simultaneously.

(G. Ns. Nos. 2, dated 3rd January 1894, and 9775, dated 29th November 1894.)

2. It is not deemed necessary to extend to the forest service the rules which grant rewards for attainments in the classical languages of India—Sanskrit, Arabic and Persian; nor is it necessary to encourage the acquisition of Urdu, beyond a thorough colloquial knowledge, coupled with a moderate facility in reading and writing it. But the acquisition of, or a higher degree of proficiency in, such languages as Punjabi, Pushtu, Burmese, or other spoken languages is of as great benefit in the case of forest officers as it is in any other branch of the public service. It is therefore decided that whenever by any general or local rules a reward is sanctioned for the acquisition of, or for proficiency in, any spoken or useful native language or dialect, such rules shall be held applicable to all European forest officers, provided that when any officer desires to qualify himself for such reward, he shall first obtain the permission of the local Government or Administration under which he is serving, and the Government will decide whether the language is one, the acquisition of, or high proficiency in, which will be useful to the officer in the district in which he is employed, and will increase his efficiency as an officer of the Forest Department. (G. I., A. R. and C., No. 4-245, dated 9th March 1874; *vide* G. R. No. 1440, dated 19th idem.)

3. The departmental examination of Forest officers in Sind should be held in that province instead of at Bombay or Poona. (G. R. No. 2114, dated 23rd April 1876.)

4. The Deputy Conservator of Forests in Sind Circles is authorized to set to the candidates in that province questions in that subject for the examination of Forest officers which comprises the Departmental rules, accounts and standing orders relating to forests and official business, as the system of accounts and departmental rules in Sind differs from that in force in the rest of the Presidency. (G. R. No. 6459, dated 30th August 1883.)

5. No person, being a European or of European extraction, shall be deemed eligible for appointment to the post, substantive or officiating, of Extra Assistant Conservator of Forests, unless he shall have passed an examination according to the Higher Standard test in one at least of the vernacular languages of the Bombay Presidency. (G. R. No. 9258, dated 18th November 1885.)

6. The rules for the examination of Forest officers in this Presidency should be enforced in the case of temporary as well as permanent promotions, and no temporary promotion even should be granted until an officer has passed his examination. (G. R. No. 7086, dated 20th September 1889.)

VIII.—CUSTOMS OFFICERS.

1. Native Assistant Commissioners of the Customs Department are not required to pass in a native language, except when the language of the district in which they are employed is other than their vernacular language. (G. R., G. D., No. 366, dated 12th February 1869.)

2. The rules regulating the examination of the subordinate establishments of Government in the Revenue, Magisterial and Police Departments are not applicable to the Customs Department. (G. R. No. 5195, dated 27th November 1869.)

3. In addition to the educational test which regulates admission of candidates into the Customs Department, a second examination, both oral and written, in matters pertaining to the Department as noted in the margin should be required within two years of entering the service. (G. R. No. 515, dated 27th June 1870.)

Land and Sea Customs. Salt. Opium. Port Dues. Registry. Passengers. Spirits.	Arms and ammunitions, together with forms of accounts and rules of the Salt and Customs Department in force.

There is no objection to the subordinates in the Customs Department being examined at the same time as the collectorate examinations are held, but the examinations must be conducted by a distinct Committee of Customs Officers. It is left optional with the Customs Department to determine the places at which the examinations are to be held each year, the same being notified beforehand. (G. Rs. No. 2917, dated 20th June 1873, and No. 5650, dated 16th November 1870.)

IX.—SALT OFFICERS.

1. The following rules for the examination of officers of the Salt Department are published for general information :—

EXAMINATIONS.]

I.—From the date of the publication of these rules, every officer already appointed to be or to act as an Assistant Collector of Salt Revenue, who shall not have passed the examinations prescribed in paras. 900 and 909 of the Digest of Service Rules, and every officer hereafter appointed to be or to act as an Assistant Collector of Salt Revenue, will be required to pass, at the first examination held not less than six months after the date on which he joined his appointment, an examination in at least one vernacular language of the Presidency (either Maráthi, Gujaráti, or Kánarese) and in the following subjects:—

The Indian Penal Code.

The Criminal Procedure Code.

The Salt Acts in force in the Bombay Presidency for the time being.

The Sea Customs Act in force in the Bombay Presidency for the time being.

The Land Customs Acts in force in the Bombay Presidency for the time being.

The Ports and Port Dues Acts in force in the Bombay Presidency for the time being.

Chapters 2, 7, 9 and 10 of the Indian Evidence Act.

II.—This examination will be held at the time and at the place fixed for the half-yearly Departmental Examination of Junior Civilians, and will be conducted by a Committee consisting of the Under Secretary to Government in the Judicial Department, the Oriental Translator to Government, and other members to be from time to time appointed by Government. * The candidate, however, has the option of appearing for examination in the language only before the Sub-Committee for Vernacular Examinations of the Central Committee for Departmental Examinations, at any of its meetings. (G. No 5567, dated 23rd August 1897.)

III.—The examination in the vernacular language will be of the same nature and difficulty as the examination required to be passed by Junior Civilians before their investiture with the lowest magisterial powers. Two papers of questions in the Acts mentioned in Rule I will be set at each examination. The questions in one paper will be taken from the Penal Code and the Salt and the Sea Customs Acts; the other paper will consist of questions from the other Acts specified. The time allowed for each paper will be three hours. 150 marks will be allotted to each paper. No candidate will be considered to have passed who fails to obtain 60 per cent. of the aggregate number of marks for both papers, or 180 marks in all. The questions will have to be answered without the assistance of books. If an

* Government Notification, Revenue Department, No 405-A, 18th January 1898.

officer fails to pass the examination as prescribed in Rule I, he shall be removed from his appointment.

IV.—*Every person after having been appointed to be or to act as an Assistant Collector of Salt Revenue shall, within twelve months after the date on which he passed the examination prescribed in Rule I, pass before the Central Departmental Examination Committee at Bombay, an examination according to the Higher Standard test in the vernacular language of the district to which he may have been appointed: provided that if prior to his appointment he shall have passed this examination or one of equal difficulty in the language in question, he shall not be required to pass again in the same language.

V.—If an officer after appointment is removed from a Maráthi to a Gujaráti, or Kánarese district, or *vice versâ*, he shall be required to pass an examination of the nature described in Rule IV in the vernacular language of the district to which he is transferred within one year from the date of his transfer, if prior to his transfer from the district to which he was originally appointed he shall not have passed in the language of that district an examination of the nature prescribed in Rule IV; but if before his removal he shall have passed the examination as directed in Rule IV in the vernacular of the district in which he was first serving, he shall then only be required to pass within one year from the date of his transfer an examination in the vernacular of the district to which he may be moved of a nature similar to that prescribed for Junior Civil Servants before their investiture with the lowest of magisterial powers.

(G. R. No. 2313, dated 25th March 1886.

VI.—If an officer fails to pass within the specified time the examination prescribed in Rules IV and V, he shall be permitted to present himself a second time for examination after the expiration of a further period not exceeding six months; but if within 18 months from the date of his passing the examination prescribed in Rule I, or of his transfer, he shall not have succeeded in passing the above examination, he shall be removed from his appointment.

VII.—In addition to the above-mentioned examination in the vernacular language, every officer, whether in the Military or Uncovenanted Service, appointed to be or to act as Assistant Collector of Salt Revenue shall, within twelve months of the date of his passing the examination prescribed in Rule I, pass an examination in the following Acts (and any others which may

* An officer holding the post of Supernumerary Assistant Collector of Salt Revenue should not be appointed to be or to act as an Assistant Collector until he has passed the Higher Standard Examination (Government Resolution, Revenue Department, No. 120, 10th January 1884).

from time to time be added to the list by Government) :—

The Indian Penal Code and Amending Acts.

The Code of Criminal Procedure in force for the time being.

The Indian Evidence Act.

The Acts relating to salt in the Bombay Presidency.

The Acts relating to Sea and Land Customs in the Bombay Presidency.

The Acts relating to Ports and Port dues in the Bombay Presidency.

The Acts relating to Opium in the Bombay Presidency.

The Acts relating to A'bkári in the Bombay Presidency.

The Acts relating to Registry of Vessels.

The Acts relating to Passenger and Pilgrim Ships.

The Acts relating to Arms and Ammunition.

VIII.—Three papers of questions relating to the above Acts will be set at each examination. The questions in one of these three papers will relate solely to the Penal and Criminal Procedure Codes and those in the second to the Salt and Sea and Land Customs Acts. The questions in the third paper will refer to the other Acts mentioned. 150 marks will be allotted for each paper of questions. No candidate will be considered to have passed who fails to obtain 60 per cent. of the aggregate number of marks for the three papers, or 270 marks in all. The questions will have to be answered without the assistance of books.

IX.—The above examination shall be held in Bombay once in every half year on the date fixed for the Departmental Examination of Junior Civilians, and shall be conducted by the Under Secretary to Government in the Judicial Department, and other* officers to be from time to time appointed by Government by whom the paper of questions shall be prepared, and with whom it shall rest to estimate the merit of the answers, and to decide whether the examinee has passed.

*G. Notn. No. 5567, dated 23rd August 1887.

X.—If an officer fail to pass within the specified time the examination prescribed in Rule VII, he shall be permitted to present himself a second time for examination after the expiration of a further period of six months, but if within eighteen months of the date of his passing the examination prescribed in Rule I he shall not have succeeded in passing the above examination, he shall be removed from his appointment.

XI.—An officer serving as Assistant Collector of Salt Revenue will be considered to be on probation, until he has passed the examinations prescribed in Rules IV and VII, and if within twelve

months from the date of his passing the examination prescribed in Rule I he shall not have passed those examinations, a deduction of 20 per cent. will be made from his salary until he shall have passed both such examinations.

XII.—Officers of the Department drawing salaries of Rs. 100 and upwards may be examined if they obtain leave from the Collector of Salt Revenue to present themselves for examination, and if passed should receive a certificate of qualification.

(G. Ns. dated 7th August 1874 and No. 557, dated 23rd August 1887.)

Note 1.—It should be clearly understood that all officers appointed to be or to act as Assistant Collectors of Salt Revenue are required to pass before the Committee appointed under Rule 2, or that mentioned in Rule 4 of the Rules for the examination of officers in the Salt Revenue Department, the examinations in the vernacular languages prescribed in those Rules. The only exception which can be allowed to this general rule is that Government may in special cases, and on a special reference to be made in each case, exempt from the liability to pass in a vernacular language before the Committees mentioned in the Rules any officer who has prior to his appointment to the Salt Revenue Department passed before the Civil and Military Examination Committee an examination according to the Higher Standard test in that language. (G. R. (Revenue) No. 337, dated 14th January 1884).

2. The Commissioner of Salt should keep in his office a register of all the officers of the Salt Department and report to Government from time to time the names of such of them as render themselves liable to removal from their appointments under Rules 6 and 10 of the rules relating to the examination of the officers of the Salt Department sanctioned by Government Resolution No. 4140, dated 7th August 1874. (G. M. No. 8702, dated 29th December 1888.)

3. His Excellency the Governor in Council is pleased, with the approval of the Government of India, to prescribe the following rules for the recruitment and organization of the Salt Department in the Bombay Presidency :—

Rules.

In these rules the appointments of Deputy Collector of Salt Revenue, Assistant Collector of Salt Revenue in charge Coast Guard Service, Assistant Collector of Salt Revenue in charge of Ranges and of the Account office, and Native Assistant to the Collector of Salt Revenue, shall be held to constitute the Salt Department branch of the Bombay Provincial Service. All other appointments in the Salt Department shall be held to constitute the Subordinate Salt Department Service.

2. The Salt Department branch of the Bombay Provincial Service will ordinarily be recruited (*a*) by transfer of officers from other Departments of the Bombay Provincial Service, (*b*) by promotion of officers from the Subordinate Salt Service on the ground of special fitness and merit, and (*c*) by selection by the Governor in Council.

3. The rules for regulating the admission of candidates into the lower grades of the Public Service, published under Notification of Government in the Educational Department, No. 597, dated 4th April 1888, or such rules as may hereafter be made in modification or supersession of them, will ordinarily apply to all first appointments to the Subordinate Salt Department Service. In filling up those appointments, however, candidates who have passed the University Examination for a degree in Science or Arts in such subjects as fit them for work in the Salt Department shall be accorded preference over candidates who have passed the First Examination for the degree of B. Sc. or B.A., and the latter shall be accorded preference over candidates who have merely passed the School Final Examination.

4. The Commissioner shall, however, have the power to appoint to the Preventive branch, on the ground of special qualification for technical duties, persons who may not have satisfied the conditions prescribed in these rules.

5. Every person appointed to the Subordinate Service shall be required to pass at the first Departmental Examination held after he has served for one year in such service in the subjects prescribed for that examination and under rules laid down by the Collecter and approved by the Commissioner.

6. Promotion will be regulated according to seniority or on ground of special fitness as the Collector or Commissioner may deem fit in each case.

7. Every person appointed to the Salt Department branch of the Bombay Provincial Service shall be required to pass the examination prescribed in the rules laid down by Government in their Notification of 7th August 1874, unless he shall have passed similar examination before his appointment.

8. If an officer required to pass the examination under the preceding rule fails to pass within the prescribed time from the date of appointment, he shall be liable to be removed from his office, but it shall be competent to the Governor in Council to extend his period of probation for any further period he deems fit.

9. Every appointment to the Salt Department branch of the Bombay Provincial Service shall be probationary pending the passing of the required examinations and until the Commissioner is satisfied that the officer appointed is in every respect qualified for the post.

Note.—These rules are liable to modification hereafter should it be found necessary to effect any changes in them in order to bring them into accord with any scheme for the constitution of the Bombay Provincial Service which may eventually be adopted.

(G. N. No. 1600, dated 2nd March 1891.)

4. The benefit of Article 317 of the Civil Service Regulations may be extended to officers of the Salt Department, who may be permitted to present themselves at the Lower and Higher Standard Departmental Examinations, provided the conditions of the article are strictly fulfilled. (G. R. No. 5532, dated 16th July 1896.)

X.—POLITICAL OFFICERS.

1. Political Officers appearing for the Lower Standard Departmental Examination should be required to furnish the certificate specified in clause 3 (*b*) of No. 36 of the rules for the examination of Junior Civil Servants and others, which would be granted by the Political Resident or Agent. As inconvenience would be caused if Assistant Political Agents in charge of Pránts and Deputy Assistant Political Agents were to be detached to Rájkot for six weeks for the performance of the duties of Treasury Officer in order to satisfy the conditions of this rule, the Political Agent, Káthiáwár, may at his discretion exempt them from its operation. (G. Rs. Nos. 2036, dated 28th March 1882, 1875, dated 6th March 1883, and 7719, dated 27th September 1884.)

2. When there are applicants for examination in the Somáli language, the Political Resident at Aden may convene a Board of Examination without reference to Government. The result of the examinations held should in each case be communicated to Government. (G. R., G. D., No. 2240 dated 7th July 1892.)

3. For examinations in Somáli and Suahili, honoraria will be allowed by Government on special applications being made, but they need only be very moderate in amount. (G. R. No. 287, dated 13th January 1897.)

4. The work of setting papers for examination in Arabic according to the Departmental Standards of Political Officers and others serving in Aden and of examining answers thereto is entrusted to the Civil and Military Examination Committee, the *vivâ voce* portion being conducted at Aden. (G. R. No. 8241 dated 23rd October 1895.)

XI.—EDUCATIONAL OFFICERS.

1. It is imperative upon all Europeans appointed to the Educational Department to pass within a given period an examination which shall prove that they possess a sufficient colloquial knowledge of the vernacular language of the district in which they are employed, failing which their services will be dispensed with. The pecuniary rewards should only be given for highly distinguished acquirements in the native languages. Ordinary colloquial acquaintance with them is indispensably necessary to the efficient performance of their duties by those who are employed in the Department of Education, and must be insisted upon by Government. (S. of S. No. 29,

dated 22nd December 1859; *vide* G. I., H. D., No. 299, dated 14th February 1860.)

2. The foregoing orders of the Secretary of State should be held applicable to persons employed in the districts as Inspectors, Deputy Inspectors and school teachers. For appointments under these heads a sufficient colloquial knowledge of one vernacular language (to be prescribed in each case by the Director of Public Instruction) within a year should be required and in default a reduction of salary equal to 25 per cent. should be made until passing. Unpassed men of two years' standing will be liable to dismissal. The Director of Public Instruction should for this purpose constitute an Examination Committee from time to time as required, not necessarily at the Presidency, but wherever may be most convenient. The examination should cause no expense to Government. (G. R., G. D., No. 509, dated 15 March 1860.)

3. In supersession of Government Notification dated the 8th April 1873, His Excellency the Governor in Council is pleased, with reference to the despatch of the Secretary of State for India, No. 29, of December 22nd, 1859, to issue the following amended Rules for the examination of European educational officers in the vernacular and classical languages of India:—

I.—Obligatory Examination in the Vernacular.

1. The standard for the Examination of European educational officers in the vernacular is the higher standard.*

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* In the Financial Despatch of the Government of India to Her Majesty's Secretary of State, No. 269, dated 9th August 1875, it was recommended that the first increase of pay to an educational officer should be given from the date on which he passes the prescribed examination, viz., the higher standard, whether that examination was passed before or after the completion of the first year of service, provided that the first increment alone should be affected by this order, the subsequent increments being given as they would be given under the ordinary rules.

"2. The Secretary of State approved of this recommendation in his despatch of the 14th October 1875, which was forwarded to Local Governments and Administrations under Financial Department endorsement No. 214 of 14th January last.

"3. Subsequently it appeared that in Bombay, Oudh, the Central Provinces and British Burma the prescribed examination for educational officers was not the 'higher standard' but a special one.

"4. Enquiry was therefore made from these Governments as to the exact nature of the examination in their respective territories, and the standards of the special vernacular examinations in force.

"5. The replies of the various authorities consulted have been received, and the Government of India are of opinion that there will be no great difficulty in reducing these special examinations prospectively to a common standard, and that this standard should for the sake of uniformity, which is desirable in such matters, be the 'higher standard'. The orders of the Secretary of State can then be carried out. The Province of British Burma, however, stands on a special footing, and for the present the Government of India do not desire to disturb existing arrangements in that province."

(G. I., H. D. (Edl.), No. 2 and 1-3, dated 12th January 1877; *vide* G. R., Edl. Dept., No. 63, dated 23rd idem.)

2. Every European who is appointed after the publication of these Rules to be Principal or Professor in a College, or Head Master or Master of a School, or to act in any of the above named appointments, is required to pass an examination in Urdu according to the abovementioned standard, for which purpose he is required to present himself at the first examination held by the Civil and Military Examination Committee after the expiry of 18 months from his arrival in India or from his appointment if appointed in India. If he fail to pass at such first examination he shall again present himself at the first examination held by the said Committee after the completion of one year from the examination in which he failed to pass, and if he shall fail a second time at such further examination he shall be liable to be discharged from the Educational Service of Government.

Exception.

European Head Masters and Masters of Schools may by special permission pass in the vernacular of the district in which they are serving instead of in Urdu.

3. European Inspectors and Assistant Inspectors and others appointed to act as such are required to pass according to Rule 2 both in Urdu and in the vernacular of the division to which they are appointed, except that the Inspector, Southern Division, is to pass in Maráthi and Kánarese instead of in Urdu and Kánarese, and the Inspector in Sind in Persian and Sindhi instead of in Urdu and Sindhi.

4. No European Officer will be an Educational Inspector unless he has passed either in Urdu or in the vernacular of the division of which he is appointed. Every Inspector is required to pass in the other language prescribed for his division 18 months after appointment. Any similar examination previously passed in one of the required languages according to the rules of their service by a Covenanted Civil Servant or Officer of the Army who is to be appointed Inspector will be accepted as sufficient in the sense of these rules.

5. The obligatory examination is a pass examination only. No rewards or certificates will be given.

II.—Voluntary Examination in an Indian Vernacular or Classical language.

1. To encourage the advanced study of the vernacular and classical languages of India, His Excellency in Council is pleased to order that the rules on the subject laid down for Junior Members of the Covenanted Civil Service by the Resolution, General Department, of July 17th, 1868 (printed in the *Government Gazette* of 1868, page 682), shall, with the limitation imposed below in Rule 7, be applicable to European Officers of the Educational Department educated in Europe and

holding appointments not lower in rank than that of Head Master of a High School.

2. But Educational Officers are eligible for the examination in *I. High Proficiency* only. There will be no examination for them in *II. Honours*, and no Educational Officer will be permitted to receive rewards in more than two languages.

(G. R., G. D., No. 2099, dated 17th June 1873, and G. I., H. D., No. 2, dated 12th January 1877; *vide* G. R., E. D., No. 63, dated 23rd idem.)

4. The notifications regarding the passing by Educational Officers of examinations conducted by the Civil and Military Examination Committee may be published by the Educational Department. (G. R., G. D., No. 2115, dated 9th August 1879.)

5. Any European lady employed as Mistress or Head Mistress in a Government Normal School who passes the Higher Standard Examination in a native language may be granted a reward of Rs. 500. (G. I., H. D., No. 376, dated 9th November 1880; *vide* G. R., E. D., No. 1515, dated 20th idem, and G. M., G. D., No. 3553, dated 24th idem.)

6. The proficiency tests for the examination of Educational Officers in the Oriental languages should be assimilated in all respects to those prescribed for the examination of Covenanted Civilians by the High Proficiency Standard. The present scale of rewards assigned to Educational Officers for successfully passing these examinations should be adhered to. It is not intended by the foregoing orders to alter the rule whereby no educational officer is permitted to receive rewards for passing in more than two Oriental languages. (G. I., H. D., Nos. 1-56, dated 7th June 1882, and 1-86, dated 26th September 1882; *vide* G. Rs., E. D., Nos. 1017, dated 23rd June 1882, and 1773, dated 9th October 1882, and G. Ms., G. D., Nos. 2441, dated 29th June 1882, and 4113, dated 16th October 1882.)

XII.—MILITARY OFFICERS AND CHAPLAINS.

1. The following rules are applicable to the three Presidencies, and took effect from the 1st February 1865:—

I.—There will be two standards of qualification in the Hindustáni language,—the *first* to be in the place of the examination now commonly called the *Colloquial* Examination, and of the examinations for the command of troops and companies, in regiments under the old organization, and for a medical charge; and the *second* to be in the place of the examinations now called the P. H. Staff, Adjutants', Interpreters', and all similar examinations in the three Presidencies; but all Officers who have passed these latter examinations, or who may pass them before the 1st February next, will be eligible for the Staff Corps or for ordinary staff employment without further examination.

First Standard.

II.—The object of the *First* Standard is to ensure that officers passing it shall have acquired such a knowledge of the Hindustáni language as shall enable them efficiently to discharge their military or professional duties when serving with native troops.

III.—To this end, candidates will be tested as to their ability to read and translate passages from easy Hindustáni books, written in the Persian and *Deva Nágari* characters; and to speak on and interpret common or professional subjects, so as to understand, and to be understood by, any ordinary uneducated native of India.

Tests.

IV.—*First.*—Reading fairly, and construing with accuracy, not less than half of an octavo page of the undermentioned works:—

1. "Hindustáni Selections" in the Persian character.
2. "Hindustani Selections" in the *Deva Nágari* character.

Second.—Conversing with the Examiners, or with natives of India, on subjects likely to occur in the performance of regimental or professional duty, in the transaction of ordinary business, or in the course of every-day life.

If this test be applied through the medium of a native of India, he should speak the plain Hindustáni of the Presidency or Province in which the examination is held, free from peculiarities of idiom and dialect, and not a *patois*,—and though, as regards the performance of professional duties, it must, to a certain extent, be technical in its nature; if, in other respects, the candidate prove his ability to comprehend readily all that is said to him, and to make himself fairly intelligible, more should not be required.

Second Standard.

V.—The object of the *Second* Standard is to insure that officers passing it shall have acquired such a knowledge of the Hindustáni language as shall qualify them, so far as that language is concerned, for general employment on the staff, and for admission to the Staff Corps.

VI.—To this end, candidates will be tested as to their ability,—1st, to read and construe passages in books of ordinary difficulty in *Urdu* and *Hindi*; 2nd, to make accurate and idiomatic written translations from English into Hindustáni in both the Persian and *Deva Nágari* characters; 3rd, to read and translate petitions, native letters &c., in *Urdu* and *Hindi*; 4th, to converse with educated or uneducated natives of India.

Tests.

First.—Reading fluently, and construing with readiness and accuracy, not less than an ordinary octavo page of the undermentioned works :—

1. The *Bágh-o-Bahár.*
2. Selections from the prose of the *Prem Sagar.*

Second.—Translating accurately, and with correctness of idiom and grammar, not less than half an ordinary octavo page of plain English into language similar to that of the Bágh-o-Bahár, in the Persian character, and an equal amount, in the *Deva Nágari* character, into language similar to that of the Prem Sagar.

Third.—Reading fairly, and translating readily and correctly, Hindustáni manuscripts, written in both the Persian and *Deva Nágari* characters.

These MSS. may be selected from the proceedings of a case in Court, from reports or petitions addressed to Civil or Military Authorities, from letters passing between natives of India in the ordinary course of business, or from private correspondence. They should not be written with the clearness of a printed book, nor yet in a very cramped or crabbed hand, but in such a manner as fairly and honestly to represent the written characters as practically employed in the Presidency or Province in which the examination is held.

Fourth.—Conversing with the Examiners or with natives of India with fluency, and with such correctness of pronunciation, grammar, and idiom as to be at once intelligible.

VII.—Every candidate passing an examination by the *First* Standard in Hindustáni, will be entitled to receive an allowance of Rs. 180; and on passing by the *Second* Standard an allowance of Rs. 180 additional or, in the case of an officer passing at once by the *Second* Standard, Rs. 360.

(General Order by the Government of India, dated 9th September 1864, No. 734; *vide* G. N., G. D., dated 21st December 1864.)

2. As Hindustáni is not the language of any Court in the Bombay Presidency and it is not possible to obtain the loan of private correspondence between the natives of India, the Civil and Military Examination Committee should follow the practice of preparing manuscripts for the occasion for the purposes of paragraph 2, clause 3 of No. VI of the rules published under Government Notification, General Department, dated 21st December 1864. (G. R., G. D., No. 171, dated 1st February 1865).

3. The rules published in the General Order by the Government of India, No. 734, dated 9th September 1864, are applicable to the Uncovenanted Servants of Government and the Medical Officers also. G R., G. D., No. 171, dated 1st February 1865, and otification of the same date.)

4. An officer in military employ should receive his medal and pecuniary reward admissible to him for passing an examination for the Degree of Honour from the Military Department of the Presidency in which he may be serving, and those in civil employ from the Civil Department. (G. I., M. D., No. 927, dated 29th July 1873; *vide* G. R., G. D., No. 3099, dated 4th September 1873.)

5. Military officers of longer service than ten years when employed in civil duties may, on passing in the vernacular language of their districts within two years from the date of appointment, receive the pecuniary reward attached to the Higher Standard Examination by No. X* of the Rules of 9th September 1864. (G. I., H. D., No. 120, dated 16th October 1876; *vide* G. R., G. D., No. 3399, dated 31st idem.)

6. The additional exercise of *vivâ voce* or *ex-tempore* translation of the proceedings of a Court Martial, General Order, or Military Regulation ordered to be introduced into the colloquial portion of the Hindustáni Higher Standard test by Government Resolutions, Military Department, Nos. 6090, dated 22nd October 1880, and 6548, dated 12th November 1880, is not required in the case of civil officers or of any candidates excepting military officers. The maximum value of this additional exercise should be fixed at 60 marks. (G. R., G. D., No. 390, dated 1st February 1881; and G. R., M. D., No. 831, dated 11th February 1881; *vide* G. M., G. D., No. 552, dated 16th idem.)

7. It being desirable to encourage Chaplains equally with officers to pass examinations in the vernacular languages of the Province in which they are employed, the rules for the examination of military officers in Oriental languages are extended to Chaplains throughout India. (G. I., H. D., No. 66—559, dated 24th September 1868.)

XIII.—MEDICAL AND RAILWAY OFFICERS.

1. Under the authority of the Government of India it is hereby notified, for general information, that every medical officer in civil employ who may pass in the vernacular of the district in which he is employed will be entitled to a donation of Rs. 200, and should he pass the examination† prescribed in Sections VIII to X of G. G. O. No. 734 of 1864, he will be entitled to the donation of Rs. 500. (G. R., G. D., No. 189, dated 26th January 1869; *vide* G. N., G. D., of the same date.)

† That is, the Higher Standard Examination prescribed in clause 118 of Army Circulars, India, of 1880.

2. The donation admissible to medical officers in civil employ under the foregoing orders should be paid in the Civil Department. (G. R., F. D.,

* Superseded by the rules for the encouragement of the study of Oriental languages and for conducting examinations prescribed in Clause 118 of Army Circulars, India, of 1880.

No. 849, dated 28th March 1872; *vide* G. M., G. D., No. 1449, dated 30th idem.)

3. All medical officers who are applicants for employment in the Civil Branch of the Medical Department, are required to be qualified in the Hindustáni language at least according to the Lower Standard, and should the necessities of the service require an unpassed officer to be placed in a civil medical charge, such officer will only be considered as temporarily employed.

With reference to Notification in the General Department dated 26th January 1869, published at page 66 of the *Government Gazette*, the examination of medical officers in civil employ for the reward of Rs. 200 for passing in the vernacular of the district shall be according to the following tests:—

1. Conversing with natives in the presence of the Examiners on subjects likely to occur in the course of professional duty, and in the business of every-day life.
2. Ability to read a simple letter, or petition, and to understand letters or petitions when read out, and to dictate short replies.

(G. N., G. D., dated 10th January 1870.)

4. It is left to the option of European medical officers serving in the Sanitary Department to pass or not to pass an examination in the vernacular language of their circle or division.

The rules prescribed in Government Notifications, General Department, dated 26th January 1869, and 10th January 1870, for the examination of medical officers in civil employ, should be the test according to which Deputy Sanitary Commissioners who desire to pass in the vernacular should be examined. (G. R., G. D., No. 1787, dated 25th June 1880.)

5. The G. I. P. Railway officers and employés may be permitted to appear before the Civil and Military Examination Committee in Bombay at the usual dates of meeting, and examined in Maráthi and Hindustáni according to the standard prescribed by the Company. Not more than ten candidates can conveniently be examined at each meeting, and their names should be submitted to the Secretary of the Examination Committee through the Railway Department, one month beforehand. (G. R., G. D., No. 2024, dated 20th July 1874.)

6. Railway employés desiring to pass in Hindustáni or a vernacular language should appear before the Civil and Military Examination Committee in Bombay. If they do so appear, the Company in whose service they are, should be required to pay fees at the rates mentioned in the margin, which are the rates allowed to the Examiners. (G. R., G. D., No. 1771, dated 5th May 1890.)

Rs. 15 for examination in Hindustáni according to the Railway Standard.
Rs. 20 for examination in other languages.

XIV.—THE CIVIL AND MILITARY EXAMINATION COMMITTEE.*

1. An office allowance of Rs. 19 per mensem (*viz.*, Rs. 10 for a clerk and Rs. 9 for a peon) is sanctioned for the Civil and Military Examination Committee. The Committee is authorized to arrange with some clerk in one of the Government offices in the Secretariat building, with the permission of his immediate superior, to perform its clerical work before and after office hours. (G. R., F. D., No. 3359, dated 12th September 1881, and G. R., G. D., No. 3386, dated 11th October 1881.)

2. The Civil and Military Examination Committee meets on the first Monday in every month to conduct examinations according to the Lower, Higher, High Proficiency and Degree of Honour Standards. It also holds special meetings whenever directed to do so, either by His Excellency the Governor or the Commander-in-Chief, for the examination of any candidate or candidates who cannot attend during the regular monthly sittings. (G. N., G. D., No. 2925, dated 18th August 1891.)

3. When selecting examination papers to send to outstations, no persons but members of the Committee should be present. The papers should be sealed up by the Committee and the packet posted by one of their number. (G. R., G. D., No. 3081, dated 9th October 1878.)

4. The Superintendent, Government Central Press, is authorized to execute the following printing work for the Civil and Military Examination Committee :—

(1) printing and supplying copies of question papers to be set at the quarterly examinations ;

(2) printing and supplying copies of the blank form of Examiners' report given in Appendix A to clause 177, India Army Circulars, for the year 1888.

The form of report should be printed as a standard form, and copies of it supplied to the Secretary, Civil and Military Examination Committee, according to his indent. (G. R., G. D., No. 1381, dated 6th April 1889.)

5. Resort should be had sparingly to the services of assessors or munshis, and more especially munshis should not be employed on days on which only paper work is done by the examinees. The President of the Civil and Military Examination Committee should only allow assessors or munshis to be called in when their services are actually indispensable. The fee payable to a munshi or assessor in any language or for any examination should be fixed at Rs. 3 for every day on which he attends a meeting of the Committee.

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* The subject of examinations by this Committee was dealt with by the General Department up to the end of February 1893.

Fees* according to the following scale should be paid to the Committee for each candidate examined :—

	Rs.
(a) According to the Lower Standard, Colloquial, Railway or Revenue Survey Standard	20
(b) According to the Higher Standard and Sind tests	30
(c) According to the High Proficiency Standard	90
(d) According to the Degree of Honour test.	150

For each candidate examined in Urdu or Hindustáni, fees according to the following scale should be paid to the Committee :—

	Rs.
(a) According to the Lower Standard, Colloquial, Railway or Revenue Survey Standard	15
(b) According to the Higher Standard and Sind tests	22½
(c) According to the High Proficiency Standard	67½
(d) According to the Degree of Honour test.	112½

The President and Secretary should be present at examinations in all languages, but the other members of the Committee should only be present at examinations in languages in which, from their knowledge of the language, they are competent to examine.

It is left optional with the members of the Committee whether all or only some of them should attend, the amount of the fees payable to each being regulated by the number of his attendances. (G. Rs., G. D., Nos. 5111, dated 23rd December 1882, 921, dated 15th March 1883, 716, dated 1st March 1884, and 3298, dated 9th September 1884.)

6. All military candidates for examination according to the new Lower Standard in Hindustáni will appear before Local Committees. The functions of the Central, Civil and Military Examination Committee in Bombay will, therefore, be limited

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* The following suggestions were made by the Government of India in their letter No. 1500, dated 25th September 1882; and this Government in their Resolution No. 5111, dated 23rd December 1882, observed that due attention would be paid to these suggestions :—

"The Government of India can only approve of the payment of fees on the understanding that the (Civil and Military Examination) Committee is a genuine working body, every member of which is fully qualified as an Examiner. From this point of view I am to suggest, for the consideration of the Bombay Government, that the members of the Committee should in future be chosen solely on account of their linguistic attainments, and should ordinarily not be Government servants, it being probably sufficient if the President and Secretary only are in the service of Government. The President might indeed be merely an honorary officer, as the President of the Board of Examiners is in Calcutta, the Secretary receiving a moderate fixed remuneration for carrying on the routine work of the Committee. The Examiners might then be appointed as required from among qualified non-official persons, and be paid by fees for the actual work done by them."

to setting certain papers and examining and marking one written translation. All the oral examinations will be conducted by the Local Committees. Military candidates for examination according to the new Higher Standard will in the majority of cases appear for examination before the Civil and Military Examination Committee in Bombay.

In the case of military candidates, whether for the new Higher or the new Lower Standard, appearing for examination before Local Committees, the fee payable to the Civil and Military Examination Committee should be fixed at Rs. 7½ per candidate. In the case of military candidates appearing for examination according to the new Higher Standard test before the Civil and Military Examination Committee, the fee per candidate allowed to that Committee should be Rs. 22½.

In the case of non-military candidates and of military candidates for any examination other than the new Lower Standard and new Higher Standard in Hindustáni, the existing scale of fees payable to the Civil and Military Examination Committee should be continued as such examinations will be held in future, as now, before that Committee and the nature of the examination remains unchanged.

(G. R., G. D., No. 4534, dated 31st October 1889.)

7. Special Examination Committees at outstations in connection with the examinations conducted by the Civil and Military Examination Committee are to be allowed in exceptional cases only. The Special Committees should be guided by the following rules:—

On the day appointed, when the Committee meets, it should open the sealed packet, and submit to the candidates the exercises to be executed by them in its presence, allowing them such reasonable time for the performance of the exercises as may be deemed necessary.

The candidates must not be allowed the use of a Dictionary or other book, nor should they be allowed to hold communication with each other, or any munshi or other persons. The Committee should receive the translations from the candidates, marking on each the time taken to perform it, and forward them to the Presidency Committee by the same day's dawk, duly attested by a certificate signed by the Committee jointly, to the following effect:—

"We do hereby certify that these translations from the vernacular language into English (or *vice versâ* as the case may be) were executed in our presence between the hours of and , without aid or assistance from ourselves, or from any munshi, or other person, and without a Dictionary or other book."

The Committee should also hear the candidates converse with natives in the language form-

ing the subject of examination, and report, in detail, the degree of fluency and correctness of pronunciation displayed by them. It should also insert in the proper columns of the printed form its judgment of the candidate's qualifications in such terms as good, fair, middling or bad in these two points only.

(G. Rs. Nos. 453, dated 20th March 1865, and 878, dated 19th May 1865.)

8. The practice of sending out on more than one occasion the same piece for translation is so obviously objectionable that it should never be adopted. (G. L., G. D., No. 1118, dated 22nd June 1865).

9. The Committee at Karachi for examination in Beluchi and Sindhi should be paid fees for each candidate examined at the rates shown in the margin. The carriage allowance of Rs. 3 per diem granted to native members of the Committee should be discontinued. (S. of S. No. 119 Finl., dated 26th June 1890; *vide* G. R., G. D., No. 3422, dated 26th August 1890.)

	Rs.
Lower Standard Colloquial, Railway or Revenue Survey standard ...	15
Higher Standard and Sind tests	20
High Proficiency test ...	50

10. The Governor in Council does not desire to hamper the discretion of the Board of Examiners to whom it must be left to decide what pieces should be set for translation and what should be the difficulty of such pieces. It is, however, desirable that the Civil and Military Examination Committee, without absolutely restricting themselves to such works, should, when selecting passages from English for translation into Urdu, give a preference to passages taken from modern military historical books, such as those by Kaye and Malleson, the subject-matter of the passages being akin to the topics on which an officer is called on to express himself in the discharge of his duties and in intercourse with his subordinates and the people. (G. R., G. D., No. 2989, dated 29th July 1890.)

11. Permission to appear before the Civil and Military Examination Committee may be granted to subordinate officers by the heads of Departments. (G. R., G. D., No. 2711, dated 9th July 1872, and G. M., G. D., No. 2810 dated 17th idem.)

12. Mere application for leave to attend an examination, even if granted, should not be reckoned as appearance at the examination, but when a Covenanted Civilian who has been granted permission to appear for examination does not purpose to avail himself of such permission, he should intimate his change of mind to the Civil and Military Examination Committee at least ten days before the date of examination so as to save unnecessary trouble to the Examiners. (G. R., G. D., No. 2050, dated 3rd June 1885.)

13. When any candidate is required to pay the prescribed fee for his examination by the Civil and Military Examination Committee, he should pay it to the Accountant General and present his receipt for it to the Committee as authority for his examination. (G. R., G. D., No. 3817, dated 27th October 1886.)

14. In the case of candidates who fail to pass by the Lower Standard and Higher Standard tests at any examination held by the Civil and Military Examination Committee, it is left to the discretion of the Committee as to when they should be permitted to present themselves for re-examination (*i. e.*, whether after one month's or two or more months' further study, the Committee taking into conideration the qualification of such candidates at the time of their failure). Candidates who fail to pass by the High Proficiency and Degree of Honour tests should not be re-examined until the expiration of three months from the date of failure. (G. R., G. D., No. 2925, dated 18th August 1891.)

XV.—SUB-SERVICE DEPARTMENTAL EXAMINATION.

G. R. No. 4837, dated 25th August 1875.

1. The Right Honourable the Governor in Council is pleased to order the publication of the following amended rules for the examination of subordinate establishments of Government in the Revenue, Magisterial and Police Departments in substitution of those embodied in Government Resolution No. 4475, dated 18th October 1869, and published at page 1180 of the *Government Gazette* of the 21st idem :—

An examination will be held annually on the second Wednesday in September, at the Sadar Station of each Collectorate, by a Committee composed of the Collector and Magistrate, his First Assistant and the Huzúr Deputy. In the absence of a First Assistant, his place may be taken by any other Assistant, who shall have passed the second or higher departmental examination.

2. All appointments are to be probationary till this examination has been passed. A probationer shall be bound to appear at the examination to be held next after the expiration of his first year of probationary service. In case of failure he shall be removed from office, but may be permitted to appear at the examination next following, and, if found qualified, may be re-appointed on the occurrence of a suitable vacancy, at the discretion of the officer with whom the nomination rests.

3. The examination shall be of two kinds, written and oral. For the first, questions will be framed on the following subjects, which are classed under separate heads, with a scale of marks to be awarded according to the degree of proficiency under each head :—

I.—Revenue matters.
II.—Magisterial and Police.
III.—Miscellaneous.

4. The questions under the first head will be prepared by the Revenue Secretary to Government, and those under the second head by the Judicial Secretary to Government, and they will be transmitted under seal to the Collector and Magistrate as President of the Committee of Examination, but the adjudication on the answers shall rest entirely with the Local Committee.

5. Under the head "Revenue matters," the questions shall be to test knowledge in the following Acts and Regulations:—

G. N. dated 21st January 1873.	Act I of 1871.
G. N. dated 15th August 1877.	Act III of 1876, Bombay.
	Act I of 1865*, Bombay (Sections 37 and 38)
G. N. No. 533, dated 26th January 1881.	Act V of 1879, Bombay

6. Under the head "Magisterial and Police," the questions shall be to test knowledge in the following:—

G. N. No. 1633, dated 27th February 1883.	Chapters IV, V, VI, VII, IX, XIII, XIV, XVI, XVII, XXXIX, and XLIII, and Chapter XLVI, Section 550 of Act X of 1882.
	Chapter IX of Act XLV of 1860.
G. N. dated 25th July 1870.	The District and Village Police Acts VII and VIII of 1867.

7. Under the head "Miscellaneous," the questions shall be prepared by the President of the Examination Committee, and shall be of a character which will test knowledge in the táluka and village accounts. The examinees will also be required to write in the language of the district an account or précis of a revenue case. For the English Department, such account is to be written in English instead of in the vernacular.

8. The number of questions in each of the papers is to be limited to eight, and the time for disposing of each paper is to be limited to two hours.

9. The oral examination will succeed the written papers, and will embrace the system of revenue survey and settlement, including the revised rules, and such general questions connected with the current rules and practice as the Committee may consider suitable. For the English Department the oral examination will include the method of conducting official correspondence, and keeping the records.

The names of the successful candidates will be placed in order of merit, according to the total number of the marks obtained by them. The

* Act I of 1865, except Sections 37 and 38, was repealed by the Land Revenue Code. Act I of 1880 (The Khoti Settlement

maximum number of marks assignable for each of the papers will be 200, and the same for the oral examination, making a maximum of 800 marks in all.

G. N. No. 2157, dated 13th April 1881.

An examinee must, in order to pass, obtain 25 per cent. of the number of marks in each subject, and 50 per cent. of the total aggregate number of marks attainable.

These rules do not interfere with the standing orders for examination to test fitness for the office of a Sub-Magistrate to which an officer will still be liable before he can be invested with Magisterial powers.

(G. N., dated 22nd June 1870.)

2. Talátis and stipendiary servants should be examined at the Sub-Service Examinations in the rules and orders regarding boundary marks. (G. R. No. 4340, dated 29th July 1873).

3. An answer paper should be furnished to the Collectors along with the Revenue and Judicial questions sent to them for the Sub-Service Departmental Examination.

The Superintendent, Government Central Press, in transmitting the question papers to the Collectors should cause the English and vernacular papers of Revenue questions to be put in one cover, and the same should be done with the Judicial papers. A very small conventional and confidential mark can distinguish the covers.

(G. R. No. 7063, dated 14th October 1887.)

4. The following rules are prescribed for the conduct of the examinations of subordinate establishments in the Revenue, Magisterial and Police Departments, throughout the Presidency :—

(*a*) The examinations shall commence daily at 11 A. M. (Madras time).

(*b*) Only one question paper shall be set each day.

(*c*) The question papers should be issued in the following order :—

First day—Paper on Magisterial and Police matters; *2nd day*—Paper on Revenue matters; *3rd day*—Paper on Miscellaneous matters; and

(*d*) Only one question paper shall be opened at a time.

(G. R. No. 6074, dated 22nd August 1893.)

5. Treasurers are exempted from the operation of the rules for the examination of subordinates in the Revenue, Magisterial and Police Departments. (G. R. No. 1397, dated 15th March 1870.)

Act) repeals Sections 37 and 38 of Act I of 1865 so far as they apply to any village to which the former Act extends or may hereafter be extended.

6. All members of the subordinate service appointed since the 12th September 1866 under any of the old tests inferior in standard to the Subordinate Departmental Examination (such as the old examinations by Collector's Committees) must pass that examination. (G. Rs. Nos. 6029, dated 7th December 1870, and 1936, dated April 1871.)

7. No exemption from the Sub-Service Departmental Examination can be permitted. The test prescribed is of a very elementary character. It is especially desirable that clerks in the Account branch of a Collector's office should have some knowledge of the laws which regulate the revenue administration; and every public servant ought to be acquainted with those four chapters of the Codes which are specified in the examination rules. (G. R. No. 2406, dated 19th May 1871.)

8. Persons who would have been exempt from the examination if there had been no break in their service should not be re-examined if re-employed within a year.

Watandars, such as Majmudárs, &c., who were appointed stipendiary Karkúns on the settlement of their watans, should be exempt. (G. R. No. 2554, dated 29th May 1871.)

9. Passing the Sub-Magistrate's Examination will not exempt from liability to pass the Subordinate Departmental Examination. (G. R. No. 3457, dated 17th July 1871.)

10. Huzúr Shroffs are exempted from passing the education test and Sub-Departmental Examination, on the understanding that if they do not pass these examinations they will not be eligible for promotion in any line, and during their service will remain Shroffs. (G. R. No. 6101, dated 14th November 1879.)

11. If any duly qualified candidate, who is appointed probationer, has been acting continuously previous to such appointment, the period during which he has so acted should be counted as part of the year at the expiration of which he becomes liable to pass the Sub-Service Examination. This rule is to be worked with as much consideration as possible. (G. R. No. 5523, dated 4th October 1873.)

12. A probationer in the Revenue Department who has not passed the Sub-Departmental Examination is not required to pass that examination in order to make himself eligible to be confirmed in his appointment if he has already passed the Special Lower or Higher Standard Examination. (G. R. No. 4705, dated 7th September 1880.)

13. Clerks and Karkúns of the Local Fund and Registration Departments and subordinates of the Survey Department as well as the employés of other Departments may, if they wish it, be allowed to appear at the Sub-Service Departmental Examination. (G. Rs. Nos. 865, dated 21st February 1871,

2554, dated 29th May 1871, 3352, dated 12th July 1871, 2717, dated 29th May 1874, and 3664, dated 15th July 1874.)

14. No one is to be permitted to appear before the Sub-Service Departmental Examination Committee who has not passed the educational test, or obtained a certificate under the old rules. (G. R. No. 4479, dated 20th August 1874.)

15. In the case of those districts in which the number of candidates who have already passed the Sub-Service Departmental Examination is considerably in excess of the number of appointments likely to be available, it is left to the Collector's discretion to refuse admission to the examination to men from other Departments. (G. R. No. 6466, dated 30th August 1883.)

16. The Subordinate Public Service Examination is only for persons actually employed in the service of Government, and candidates other than those should not be allowed to present themselves for examination. But servants of Native States desirous of appearing for examination at the Departmental Examination of Subordinate Establishments of Government held annually at the Sadar Station of each Collectorate may be allowed to do so; but as a guarantee that a candidate is a fit person to appear for examination he should be required to produce a certificate from the Political Officer of the State to which he belongs showing that he is in the service of that State and that he bears a good character.

The above concession is also extended under similar conditions to candidates serving in the A'bkári and Registration Departments of Native States as regards the Government A'bkári and Registration Departmental Examinations.

(G. Rs. Nos. 6682, dated 8th November 1871, 4025, dated 12th July 1881, and 7392, dated 29th October 1887.)

17. The orders in force in the Regulation Districts on the subject of permitting candidates to appear for the A'bkári and Registration Departmental Examinations are applicable to candidates for these examinations from the Sávantvádi State. (G. R. No. 3116, dated 17th May 1888.)

18. Candidates in possession of certificates formerly granted by the College of Science, Poona, may be admitted to the public service without being required to pass the educational test. They must, however, pass the departmental examination prescribed for the subordinate establishments of Government after having served a year of probation. (G. R. No. 1825, dated 17th March 1882.)

19. Candidates for employment in the Subordinate Revenue Department should be examined in the rules and orders regarding the examination of boundary marks. (G. R. No. 3367, dated 13th June 1873.)

20. The Commissioners may pass orders without referring to Government in cases of applications from Kárkuns who, on failing to pass the Sub-Service Examination, apply on special grounds to be allowed to continue in service and to appear for the examination again. (G. R. No. 109, dated 8th January 1879.)

21. The surplus copies of question papers set at the examinations of subordinate establishments are not to be distributed either gratis or on payment, but should be destroyed. (G. R. No. 6013, dated 15th November 1880.)

22. Although under No. 8 of the Rules for the examination of Subordinate Establishments of Government in the Revenue, Magisterial and Police Departments, the question paper is to be limited to eight questions, it is not essentially necessary that there should be as many as eight questions. Two hundred marks may be allotted to each paper, which should consist of not more than eight questions, and marks given for several questions should be in proportion to their relative difficulty. (G. R. No. 2011, dated 17th March 1894.)

XVI.—REWARDS.

1. European officers in the Survey Department of rank not lower than Supernumerary Assistant Superintendent, in the Police Department of rank not lower than Assistant Superintendent, in the Customs and Salt Departments of rank not lower than Assistant Collector, and in the Forest Department of rank not lower than Assistant Conservator, will on their passing in the Hindustáni language according to the Lower Standard be entitled to a Munshi allowance Rs. 180, and a reward of Rs. 360 will be awarded to those who may pass the Higher Standard at once.

Acting Assistant Collectors of Customs should be held eligible for these allowances. They hold a position analogous to that of Supernumerary Assistant Superintendent of Survey, and should be treated as such. (G. N., G. D., dated 11th March 1868; G. Rs., E. D., Nos. 1728, dated 23rd June 1874, and 1225, dated 27th June 1868; G. M., G. D., No. 1483, dated 5th August 1868; G. R. No. 2001, dated 28th March 1877, and G. R., F. D., No. 3722, dated 19th October 1880.)

2. A reward of Rs. 500 may be granted to officers not below the grade of

Supernumerary Assistant Superintendent of Survey,

Assistant Superintendent of Police,

Assistant Commissioner of Customs,

if they pass by the Higher Standard in the vernacular (not being Hindustáni) of the district in which they may be employed within five years of their entering Government service or within

five years of coming for the first time into a part of the Presidency where the vernacular in question is spoken. This reward is, however, only to be granted for passing in languages, other than Hindustáni; it should not be given in any case where passing in the particular language is compulsory; and the Higher Standard required from the candidates should in all cases be the Higher Standard laid down for the departmental examination of Covenantel Civilians and not the Higher Standard as fixed for military officers by the orders of the Government of India dated 9th September 1864. (G. I., H. R. & A., No. 65, dated 17th September 1879; *vide* G. R. No. 5424, dated 9th October 1879.)

Note.—These orders do not apply to Hindustáni, and do not affect former rules for the grant of rewards for passing in that language. The officers to whom the offer of rewards has been extended under these orders cannot claim rewards for passing in languages which it is compulsory on them to pass. (G. R., F. D., No. 3722, dated 19th October 1880.)

3. The rewards referred to in the foregoing order should be granted, subject to the conditions prescribed in the letter from the Government of India, No. 65, dated 17th September 1879, to Assistant Collectors of Salt Revenue, and they should be allowed to Assistant Collectors who were not, as well as to those who were, in the Customs Department before that Department was separated from the Salt Department. (G. R. No. 6489, dated 9th December 1880.)

4. An *officer of the Indian Civil Service who passes in a third compulsory language will be entitled to a reward of Rs. 500, provided he passes within one year from the date of his becoming liable to pass in that language. In the Bombay Presidency the compulsory languages are Urdu, Sindhi, Gujaráti, Maráthi and Kánarese. Officers employed in Sind will be entitled to a reward of Rs. 1,000 for passing in Beluchi, Persian or Pashtu, which are optional languages.† An officer who, however, passes the examination in Persian by the Higher Standard and receives the reward of Rs. 500 under Government Notification, General Department, No. 1032, dated 21st March 1882, should, on passing the optional examination in that language prescribed for officers serving in Sind, receive only the difference between this amount and the full reward admissible for the optional test.

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* It has since been decided by the Government of India, with the approval of the Secretary of State, that when an officer can, subject to certain conditions, claim a reward for passing in a third compulsory language, he may, provided he fulfils the required conditions, be granted a like reward for every other additional language in which he may be required to pass. (G. of I. Resln. No. 81-91, dated 17th February 1899; G. R. No. 2107, dated 22nd March 1899.)

† The Turki language was originally included in the list of languages for passing in which rewards are admissible to officers serving in Sind. But by the Resolution of the Government of India, Home Department, No. 4-Exn.-425-36, dated 26th October 1895 (G. R. No. 9095, dated 19th November 1895) it has been removed from that list.

These orders are not intended to affect in any way the rules prescribing the rewards to which Junior Civilians will be entitled who succeed in passing High Proficiency and Honours Examination in certain specified languages.

(G. I. Notn., H. D., No. 35-1307, dated 4th May 1874; *vide* G. N., G. D., dated 20th idem, and G. I., H. D., Nos. 3006, dated 21st December 1874, and 16, dated 22nd February 1884; *vide* G. R., G. D., No. 791, dated 6th March 1884.)

5. The examination in Persian to qualify an officer serving in Sind to obtain the reward of Rs. 1,000 under the Government of India's Resolution No. 35-1307, dated 4th May 1874, will be somewhat similar to that styled Preliminary Examination in Nairne's Hand-book. The test will be as follows:—

(1) Construing with readiness and accuracy from the Gulistán and the first four chapters of the Anwár-i-Sohaili, the test being a medium between the Higher and the High Proficiency Standards.

(2) Translating into English, with accuracy, a passage, in an easy narrative style, not taken from the text-books.

(3) Translating intelligibly, and with accuracy of grammar, into Persian an English paper of an easy narrative style.

(4) Translating in like manner a paper of English sentences.

(5) Conversing in the vernacular with a native of Persia with accuracy and fluency.

The Examiners are to see that the papers set are not too easy, while they should not be difficult as those set for the Higher Proficiency test.

Perfect ability to converse fluently and accurately with an ordinary Hill Beluch should be absolutely a *sine qua non* of the test in the Beluchi language. Major Mockler's Grammar may be substituted for Mr. Gladstone's as the text book in Beluchi for such officers as desire to pass in the Mekráni dialect of Beluchi.

The examination in Persian will take place in Bombay; that in Beluchi will take place in Sind, at such place and before such officers as the Commissioner in Sind may direct. Length of service is no bar to any one's appearing. Officers attached to the Sind Frontier Force may be considered to be usually employed in Sind within the meaning of these orders and are, therefore, entitled to present themselves for examination in Persian and Beluchi.

(G. Rs., G. D., Nos. 2741, dated 22nd September 1874, 1122, dated 14th April 1875, 3655, dated 26th December 1877, and 1031, dated 10th April 1880.)

6. The Resolution of the Government of India, H. D., No. 35-1307, dated 4th May 1874, is not applicable to officers of the Telegraph Department, but a reward of Rs. 500 is admissible to them under the Public Works Department rules for passing an examination in a language (native) other than Hindustáni equivalent to the Higher Standard in Hindustáni. (G. I., P. W. D., No. 7-E.T., dated 10th January 1876; *vide* G. R., G. D., No. 293, dated 24th idem.)

7. Uncovenanted Officers in Sind are not likely to be so often employed on any special duty in the Persian Gulf or at Aden as to render it desirable to encourage them by the grant of rewards to acquire knowledge of Arabic. The Government of India do not consider it necessary to include Arabic among the languages for proficiency in which a reward of Rs. 1,000 is sanctioned by their Resolution No. 35-1307, dated 4th May 1874, or to authorize any fresh concession in this respect to Uncovenanted Officers in Sind. (G. I., H. D., No. 15, dated 29th January 1876; *vide* G. R., G. D., No. 521, dated 11th February 1876.)

8. A reward of Rs. 500 is admissible to military officers employed in Sind for passing in the Beluchi language, provided competent Examiners are available. (G. I., M. D., No. 871, dated 16th December 1875, and G. I., H. D., No. 7, dated 24th January 1876; *vide* G. Rs., G. D., No. 171, dated 14th January 1876, and No. 522, dated 11th February 1876; and clause 40, India Army Circulars, 1890.)

9. All Uncovenanted Civilians as well as Covenanted Civil and Military Officers in Sind are eligible for the reward admissible under the rules for passing the prescribed examination in the Beluchi language. (G. R., G. D., No. 124, dated 16th January 1877.)

10. In the case of civil officers, the rewards for passing in Beluchi should be reduced to Rs. 500 and the standard of marks raised from 40 to 60 per cent. Mr. Dame's 'Text-book of the Beluchi language' and Rai Bahadur Hittu Ram's 'Baluchinama' as translated and transliterated by Mr. Douie should be the text-books for the examination in Beluchi by the Higher Standard. (G. I., H. D. Nos. 21, dated 19th February 1890, and 183, dated 31st May 1894; *vide* G. R., G. D., No. 1109, dated 18th March 1890, and G. R., R. D., No. 5469, dated 27th June 1894.)

11. The test for the examination in Pashtu, for which officers engaged in the administration of Sind may appear under the orders contained in the Resolution of the Government of India, No. 35-1307, dated 4th May 1874, is the same as that for the Higher Standard Examination in Pashtu laid down in Article 2670, Section 24, Volume II, Part II, of the Army Regulation, India. (G. R., G. D., No. 2907, dated 19th August 1892.)

12. Controlling officers may sanction rewards under the rule, which entitles an officer of the Indian Civil Service who, after passing in two compulsory languages, passes in a third compulsory language within one year from the date of his becoming liable to pass in that language, to a reward of Rs. 500; but before sanctioning a reward they should obtain a report from the Accountant General that it is admissible. As Maráthi is not the recognized vernacular language of the Belgaum District it cannot be regarded for the purpose of the rule as a language in which it is incumbent on Junior Civilians serving in that district to pass. (G. Rs. Nos. 6756, dated 5th October 1887, and 4836, dated 6th July 1889).

XVII.—MISCELLANEOUS.

1. The Commissioner in Sind is authorized to issue notifications regarding the passing of vernacular examinations by officers subordinate to him. (G. R. No. 3673, dated 12th October 1866.)

2. Notifications regarding the passing of officers in the Departmental Examinations should be published by the respective Departments to which they belong instead of the Revenue Department issuing the notifications concerning all officers. The Secretary to the Central Committee for Departmental Examination should submit his report of those examinations to the Departments concerned to which the respective officers may belong. (G. R. No. 3054, dated 11th June 1879.)

3. The rules for the admission of candidates to the lower grades of the Public Service are applicable to Shroffs, Bill Collectors, Inspectors and Surveyors.

It is the desire of Government that only passed men be appointed to fill even acting vacancies in permanent or temporary establishments. (G. Rs., G. D., Nos. 1732, dated 22nd July 1869, and No. 1812-A., dated 31st idem.)

4. The rules regarding the admission to the lower grades of the Public Service should be held applicable to appointments in the Registration and Stamp Departments, to the clerical establishments of the Forest Department, to the office staff of the Director of Land Records and Agriculture, and to the agricultural passed students of the College of Science, Poona, recruited for the Circle Inspectors' staff.

Applicants for employment in the Survey and Settlement Department should be required to produce third grade certificates under Schedule B, Scheme 2, under the rules in question; this is not, however, to be held to bar the re-employment of men who have been or may be thrown out of employ in that Department, owing to the reduction recently made in that Department.

The rules in question have been made applicable to the Customs, Salt and Opium Departments by Government Notifications Nos. 1600 and 1665, dated 2nd and 4th March 1891, published, respectively, at pages 211 and 216 of the *Bombay Government Gazette* of 1891, Part I, but they need not be extended to appointments in the A'bkári Department.

(G. R. No. 2303, dated 29th March 1893.)

5. The rules regarding admission to the lower grades of the Public Service should be held applicable to appointments in the Stationery and Income Tax Departments in Bombay City. The heads of these offices are, however, authorized to make an exception, if necessary, in the case of the out-door and packing establishments in the Stationery Office and the out-door and cashier's establishments in the Income Tax Office.

The rules in question need not apply to appointments in the Mint, Assay and Postal Departments. They will also not apply to the Accountant General's and Paper Currency offices, for which the requisite rules have been prescribed by the Government of India in Rule 23, Chapter 79 of the Civil Account Code.

(G. R. No. 1554, dated 20th April 1893).

6. Officers Commanding Divisions and Stations are authorized to receive applications for the examination, in native languages, of Government servants in Civil employ when the applications are submitted by the Heads of Departments serving on the spot. In the case of officers applying to be examined by the Higher Standard test, the Heads of Departments concerned should themselves arrange with the Civil and Military Examination Committee for the transmission of the necessary test papers direct to the General Officer Commanding the Division or District concerned, it being understood that the date and place of examination are to be in every case prearranged by Heads of Departments with the Assistant Adjutant-General, Brigade Major, or Station Staff Officer, as the case may be. (G. R., M. D., Nos. 5194, dated 11th December 1871, and 3529, dated 23rd September 1874; *vide* G. R., G. D., No. 3913, dated 27th December 1871, and G. R., G. D., No. 3081, dated 27th October 1874.)

7. The Departmental Examinations for candidates from Sind should be held at Karáchi under the superintendence of a Branch Committee concurrently with those held in Bombay. To this Branch Committee the Assistant Commissioner in Sind should *ex-officio* be Secretary, the appointment of the President and other members being left to the Commissioner in Sind.

To preserve uniformity of standard in Bombay and Sind, the examination papers for translation into Sindhi will be set to the Sindhi candidates as are set to candidates attending the language part of the examinations in Bombay, though the marks may be assess-

ed in Sind, and the same magisterial case will be set to the Sindhi candidates as is set in Bombay. The Central Committee will send an English translation of the case which will be translated into Sindhi in Sind for the use of the Sindhi candidates.

All papers which hitherto have been set by members of the Central Committee, and to which the answers have been examined and marked by such members, will be sent under sealed cover to the Secretary to the Branch Committee, who will return under sealed cover the answers to the Secretary to the Central Committee for assessment of the marks, and the decision whether a candidate has or has not passed, will rest with the Central Committee.

(G. R., No. 3992, dated 9th July 1881.)

8. The permission allowing the Departmental Examinations to be held at Karáchi for candidates from the Province of Sind is extended to other examinations also, *i.e.*, examinations of Head Accountants, Forest and Police Officers, which take place before the Central Committee at the Presidency. These examinations should in future be held before the Branch Committee at Karáchi for officers of the above Departments stationed in Sind. The Central Committee on being informed by the *ex-officio* Secretary to the Branch Committee that a candidate belonging to a certain branch of the service wishes to be examined according to the rules relating to his service, will forward to him the necessary papers under a sealed cover as is done in the case of the Revenue Departmental Examinations. (G. R. No. 5991, dated 11th October 1881.)

9. Arrangements analogous to those sanctioned for Sind candidates for the Departmental Examinations should also be adopted in the case of officers in Sind desirous of being examined in the vernaculars of Sind. The Branch Committee at Karáchi is empowered to examine in Sindhi up to the Higher Standard. (G. R., No. 3054, dated 17th May 1887.)

10. The Secretary to the Central Committee for Departmental Examinations should inform candidates of the result of their examination as soon as it is known. (G. M. No. 2255, dated 6th April 1882.)

11. The Secretary to the Central Committee for Vernacular Examinations should report the result of the examinations of Police and Military Officers to the Departments of Secretariat under which they are employed and not to the Revenue Department. (G. R. No. 774, dated 30th January 1889.)

12. Remuneration is not admissible for superintending examinations rendered compulsory on persons belonging to the public service, and is not, therefore, admissible for examining Junior Civilians and officers who retain their appointments only if they pass the examinations. (G. R., F. D., No. 3641, dated 6th June 1882.)

13. The Oriental Translator to Government is not to be allowed any fees for doing duty as Secretary to the Central Committee for Vernacular and Departmental Examinations. (G. R. No. 8487, dated 2nd December 1886.)

14. Travelling allowances under the ordinary rules of the Civil Department and a daily allowance of Rs. 15 should be granted to officers appointed from outside the Bombay Veterinary College, and not resident in Bombay, to serve as Examiners at the College. The daily allowance should be granted for the number of days actually spent in Bombay for the purpose of conducting the examinations. (G. I., R. & A., No. 37C-H. B. and A. S., dated 11th December 1889; *vide* G. R., R. D., No. 13, dated 3rd January 1890, and G. R, F. D., No. 3290, dated 21st September 1891.)

(*Note.*—By Government Resolution, Educational Department, No. 1163, dated 3rd June 1892, it has been decided that the foregoing orders should be interpreted to mean that the officer concerned should be granted travelling allowance for the journey to Bombay and back at the rate mentioned in Chapter 48 of the Civil Service Regulations, and during the halt only at Bombay for conducting the examination, an allowance of Rs. 15 a day.)

15. Officers who are specially appointed to serve as Examiners in the Lower and Higher Departmental Examinations, and are required to leave their stations to conduct such examinations, cannot, under the provisions of Article 89 (*d*) of the Civil Service Regulations be granted any remuneration, as these examinations are examinations rendered compulsory on persons belonging to the public service within the meaning of the first sentence of that article; and as it is not open to the Local Government to declare, under the provision embodied in the second sentence of the article, that such examinations do not come within the ordinary duties of the officers conducting them, Government has a right to require its officers to undertake the conduct of examinations necessary to provide requisite administrative machinery as part of their duty and without extra payment. The view that in the case of a Collector of a District this work is a public duty only within the limits of his charge, cannot be accepted. The ordinary travelling allowance with halting allowance is admissible under the Regulations to officers deputed from their own stations to conduct Departmental Examinations, and there will be very few cases in which, unless a deputation allowance is granted, officers deputed on such duty will be exposed to hardship. For these reasons the Government of India cannot authorize the grant of remuneration to officers who are required to leave their stations to conduct Departmental Examinations. (G. I., H. D., No. 423, dated 27th December 1894; *vide* G. R., F. D., No. 122, dated 12th January 1895.)

16. The Oriental Translator to Government should himself prepare the copies and translations of the passages set by him at examinations, or, if he

is unable to do this entirely unaided, he should entrust a part of the duty to one trustworthy Assistant in whom he can repose full confidence. (G. N. No. 8980, dated 21st December 1882.)

No person can be permitted to present himself for examination before the Central Committee for Departmental Examination until he has been appointed to some office in a Civil Department, but any person who having been appointed to officiate during a temporary vacancy ceases to hold office on the expiration of the period of such vacancy, may present himself for examination in a vernacular language before the Central Committee for Departmental Examination, even though at the time he may not be holding any appointment under Government. (G. R. No. 2565, dated 24th March 1884.)

17. Any case in which in the opinion of the Examination Committee a candidate has culpably neglected the duty of preparing himself for an obligatory Departmental Examination should be reported to Government. (G. R., F. D., No. 3218, dated 23rd November 1885.)

18. The Accountant General should submit to Government quarterly lists of Government officers against whom the penalty of deduction from pay is enforced for not passing examinations prescribed by the rules. (G. M. No. 8701, dated 29th December 1888.)

19. Heads of offices are authorized to grant permission to their subordinates to appear for examinations in vernacular languages. (G. R. No. 7800, dated 3rd October 1892.)

No. 117

DIVISIONAL FOREST OFFICE (SOUTHERN CIRCLE) WORKING PLANS PARTY II

DIVISIONAL FOREST OFFICE Inwd. Regr. No. 117 Dated 4/10/99 WORKING PLANS PARTY II S.C.

EXPLOSIVES.

I.—Rules to regulate the Transport and Importation of Explosives.

1. In supersession of the Notification by the Government of India, Home Department, No. 1417 (Public), dated the 24th June 1887, and in exercise of the powers conferred by Sections 5 and 7 of the Indian Explosives Act (IV of 1884), the Governor General in Council is pleased to make the following rules to regulate the transport and importation of explosives.

These rules extend to the whole of British India, but the rules relating to the transport of explosives shall cease to apply to any port as defined in the Indian Ports Act (X of 1889), for which special rules made by the Local Government are for the time being in force, in so far as they are expressly superseded by, or are inconsistent with, such special rules.

Nothing in these Rules shall apply to the manufacture, possession, use, sale, transport, or importation of any explosive—

(*a*) by order of the Government, or

(*b*) by any person employed under the Government in the execution of the Indian Explosives Act (IV of 1884) or as a keeper of a magazine, artizan, soldier, sailor, policeman or otherwise, or enrolled as a volunteer under the Indian Volunteers Act (XX of 1869), in the course of his employment or duty as such.

Preliminary.

1. For the purposes of these rules, explosives shall be classified as follows, namely:—

Class 1	...	...	Gunpowder.
Class 2	...	...	Nitrate-mixture.
Class 3	...	...	Nitro-compound.
Class 4	...	...	Chlorate-mixture.
Class 5	...	...	Fulminate.
Class 6	...	...	Ammunition.
Class 7	...	...	Firework.

And when an explosive falls within the description of more than one class, it shall be deemed to belong exclusively to the latest of the classes within the description of which it falls.

Class 1.—*Gunpowder Class.*

The term "gunpowder" means exclusively gunpowder ordinarily so called.

Class 2.—*Nitrate-mixture Class.*

The term "nitrate-mixture" means any preparation, other than gunpowder ordinarily so called, formed by the mechanical mixture of a nitrate with any form of carbon or with any carbonaceous substance not possessed of explosive properties, whether sul-

phur be or be not added to such preparation, and whether such preparation be or be not mechanically mixed with any other non-explosive substance.

The nitrate-mixture class comprises such explosives as—

Pyrolithe,
Pudrolithe,
Poudre saxifragine,

and any preparation coming within the above definition.

CLASS 3.—*Nitro-compound Class.*

The term "nitro-compound" means any chemical compound possessed of explosive properties, or capable of combining with metals to form an explosive compound, which is produced by the chemical action of nitric acid (whether mixed or not with sulphuric acid) or of a nitrate mixed with sulphuric acid upon any carbonaceous substance, whether such compound is mechanically mixed with other substances or not.

The nitro-compound class has two divisions.

Division 1 comprises such explosives as—

Nitro-glycerine,
Dynamite,
Lithofracteur,
Dualine,
Glyoxiline,
Methylic nitrate,

and any chemical compound or mechanically mixed preparation which consists either wholly or partly of nitro-glycerine or some other liquid nitro-compound.

Division 2 comprises such explosives as—

Gun-cotton, ordinarily so called,
Gun-paper,
Xyloidine,
Gun sawdust,
Nitrated gun-cotton,
Cotton gunpowder,
Schultz's powder,
Nitro-mannite,
Picrates,
Picric powder,
Tonite (or cotton-powder),

and any nitro-compound as before defined which is not comprised in the first division.

CLASS 4.—*Chlorate-mixture Class.*

The term "chlorate-mixture" means any explosive containing a chlorate.

The chlorate-mixture class has two divisions.

Division 1 comprises such explosives as—

Horsley's blasting powder,
Brain's blasting powder,

and any chlorate preparation which consists partly of nitro-glycerine or of some other liquid nitro-compound.

Division 2 comprises such explosives as—

Horsley's original blasting powder,
Erhardt's powder,
Reverley's powder,
Hochstadter's blasting charges,
Reichen's blasting charges,
Teutonite,
Chlorated gun-cotton,

and any chlorate-mixture as before defined, which is not comprised in the first division.

CLASS 5.—*Fulminate Class.*

The term 'fulminate' means any chemical compound or mechanical mixture, whether included in the foregoing classes or not, which from its great susceptibility to detonation, is suitable for employment in percussion-caps or any other appliances for developing detonation, or which, from its extreme sensibility to explosion and from its great instability (that is to say, readiness to undergo decomposition from very slight exciting causes), is especially dangerous.

The fulminate class has two divisions.

Division 1 comprises such compounds as the fulminates of silver and of mercury and preparations of these substances, such as are used in percussion-caps, and any preparation consisting of a mixture of a chlorate with phosphorus, or certain descriptions of phosphorus compounds, with or without the addition of carbonaceous matter, and any preparation consisting of a mixture of a chlorate with sulphur, or with a sulphurate, with or without carbonaceous matter.

Division 2 comprises such substances as the chloride and the iodide of nitrogen, fulminating gold and silver, diazobenzol, and the nitrate of diazobenzol.

CLASS 6.—*Ammunition Class.*

The term "ammunition" means an explosive of any of the foregoing classes when enclosed in any case or contrivance, or otherwise adapted or prepared so as to form a cartridge or charge for small-arms, cannon, or any other weapon, or for blasting or to form any safety or other fuze for blasting, or for shells, or to form any tube for firing explosives, or to form a percussion-cap, a detonator, a fog-signal, a shell, a torpedo, a war-rocket, or other contrivance other than a firework.

The term "percussion-cap" does not include a detonator.

The term "detonator" means a capsule or case which is of such strength and construction, and contains an explosive of the fulminate-explosive class in such quantity that the explosion of one capsule or case will communicate the explosion to other like capsules or cases.

The term "safety fuze" means a fuze for blasting, which burns and does not explode, and which does

not contain its own means of ignition, and which is of such strength and construction, and contains an explosive in such quantity that the burning of such fuze will not communicate laterally with other like fuzes.

The expression "safety cartridges" means cartridges for small-arms of which the case can be extracted from the small-arm after firing, and which are so closed as to prevent any explosion in one cartridge being communicated to other cartridges. The term also includes rifle-calibre machine-guns cartridges if they are of the above description, whether they are for use with machine-guns having chambers identical with those of rifles or with machine-guns which have special chambers.

The maximum gauge at which a small-arm cartridge can be accepted as "safety" is one inch. The following are the gauges of the machine-gun cartridges which may be accepted as "safety":—

·303-inch cordite.

Martini-Henry rifle, solid case.

·45-inch Gardner, Gatling and Nordenfeldt, except Martini-Henry chambered guns.

·4-inch.

Cartridges of larger gauge are not safety cartridges.

The ammunition class has three divisions.

Division 1 comprises exclusively—

Safety cartridges,

Safety fuzes for blasting,

Fuzes for shells, and tubes friction for guns, provided there be no more than five fuzes or 25 tubes in one package, and that the package be a hermetically sealed metal cylinder.

Railway fog signals,

Percussion-caps.

Division 2 comprises any ammunition as before defined which does not contain its own means of ignition and is not included in division 1, such as—

Cartridges for small-arms, which are not safety cartridges,

Cartridges and charges for cannon, shells, mines, blasting, or other like purposes,

Shells and torpedoes containing any explosive,

Fuzes for blasting, which are not safety fuzes,

Fuzes for shells,

Tubes for firing explosives,

War-rockets,

which do not contain their own means of ignition.

Division 3 comprises any ammunition, as before defined, which contains its own means of ignition and is not included in division 1, such as—

Detonators,

Cartridges for small-arms, which are not safety cartridges,

Fuzes for blasting, which are not safety fuzes,

Fuzes for shells,

Tubes for firing explosives,

which do contain their own means of ignition.

By ammunition containing its own means of ignition is meant ammunition having an arrangement, whether attached to it or forming part of it, which is adapted to explode or fire the same by friction or percussion.

CLASS 7.—*Firework Class.*

The firework class has two divisions.

Division 1 comprises firework compositions, that is to say, any chemical compound or mechanically mixed preparation of an explosive or inflammable nature, which is used for the purpose of making manufactured fireworks, and is not included in the former classes of explosives, and also any star and any coloured fire composition, subject to the proviso hereinafter set forth.

Division 2 comprises manufactured fireworks, that is to say, any explosive of any of the foregoing classes and any firework composition, when such explosive or composition is enclosed in any case or contrivance, or is otherwise manufactured so as to form a squib, cracker, toy cap or amorce, serpent, rocket (other than a war-rocket), maroon, lance, wheel, Chinese fire, Roman candle, or other article specially adapted for the production of pyrotechnic effects or pyrotechnic signals or sound signals.

Provided that a substantially constructed and hermetically closed metal case containing not more than 1 lb. of coloured fire composition of such a nature as not to be liable to spontaneous ignition shall be deemed to be a "manufactured firework".

TRANSPORT.

(*a*) *Packing.*

2. The following general rules shall be observed with respect to the packing of explosives for conveyance:—

I.—Each class of explosive shall be separately packed.

II.—An explosive, not being an explosive of the 5th (fulminate) class, or of the 2nd and 3rd divisions of the 6th (ammunition) class, or of the 1st division of the 7th (firework) class, shall, if not exceeding 5 lbs. in quantity, be contained in a substantial case, bag, canister, or other receptacle made and closed so as to prevent the explosive from escaping.

III.—In every other case the explosive shall be contained in a double package. The inner package shall be a substantial case, bag, canister, or other recepta-

cle made and closed so as to prevent the explosive from escaping, and the outer package shall be a box, barrel, or case of wood or metal or other solid material, and shall be of such strength, construction, and character that it will not be broken or accidentally opened, or become defective or insecure whilst being conveyed, and will not allow the explosive to escape:

Provided as follows:

(*a*) If the explosive is of the 1st (or gunpowder) class or of the 2nd (nitrate-mixture) class, or is gun-cotton or another explosive of the 2nd division of the 3rd (nitro-compound) class, the quantity of the explosive in any one outer package shall not, in the case of explosives of the first two classes, exceed 100 lbs., and in other cases 50 lbs.

If the explosive is picric acid, the inner package must be of such a nature as to effectually prevent any picric acid from coming into contact with any basic metallic oxide.*

(*b*) If the explosive belongs to the 1st division of the 3rd (nitro-compound) class or to the 4th (chlorate-mixture) class, the inner package shall be without any metal in its construction, and the inner or outer package or both shall be thoroughly waterproof.† No one of the inner packages shall contain more than 10 lbs., and the aggregate quantity of the explosive in any one outer package shall not exceed 50 lbs.

(*c*)—1. If the explosive belongs to the 5th (fulminate) class, and is of such character that it cannot be packed mixed with water, or that danger would arise from such mode of packing, it shall be packed in such manner as shall be specially directed by the Governor-General in Council.

2. Any other explosive of the fulminate class shall be packed as follows: It shall be packed in bags or coverings of calico, canvas, or other material permeable to water, and containing each not more than 25 lbs. of fulminate, and so made and closed as to prevent any explosive from escaping. Such bags or coverings shall be packed

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* *Note.*—This rule is intended to prevent picric acid being packed in a case lined with certain metals, such as zinc or lead, which would result in danger arising from the formation of a picrate. Waterproof bags inside powder-barrels are suggested as a simple and safe method of packing picric acid for transport or storage.

† *Note.*—From the requisition that the package should be waterproof are excepted—

(1) All explosives falling in the 2nd division of the 4th (chlorate-mixture) class.

(2) Those explosives included in the 1st division of the 3rd (nitro-compound) class which do not yield up their nitro-glycerine in contact with water, such as blasting gelatine, gelatine dynamite, cordite and ballistite, and gelignite: provided that any other substance than those named has been certified to be of this character by a Chief Inspector of Explosives.

in a case containing sufficient water to ensure the explosive being kept constantly wet, and such case (hereinafter called the inner case) shall be packed in an outer case containing sufficient water constantly to surround the inner case; and the inner case and the outer case shall each be of such strength, construction, and character that it will not be broken or accidentally opened or become defective or insecure whilst being conveyed, and will not allow any fulminate or water to escape; and the amount of the explosive in any one outer case shall not exceed 200 lbs., except with the consent of, and under conditions approved by, an Inspector of Explosives.

3. Every package when actually used for the packing of one fulminate shall not be used for the packing of any other fulminate or for any other purpose.

4. On the outer case there shall be affixed in conspicuous characters by means of a brand or securely attached label or other mark the word "Explosive," with the name of the explosive followed by the words "Fulminate, Division 1" (or 2 as the case may be) and the name and address of the owner or sender.

(*d*)—1. If an explosive belongs to the 1st division of the 6th (ammunition) class, it shall be contained in a box, barrel, or case of wood, metal, or other solid material, and of such strength, construction, and character that it will not be broken or accidentally opened or become defective or insecure whilst being conveyed, and will not allow any explosive to escape.

2. If the explosive belongs to the 2nd division of the 6th (ammunition) class, the following rules shall apply, *viz.* :—

(i) A shell or torpedo containing any explosive material, whether such shell or torpedo be separate or form part of a rocket or other appliance, shall be packed in such manner as may be specially directed by the Governor-General in Council with reference to such explosive.

(ii) Any explosive material when made up into a cartridge or charge for cannon, shells, mines, blasting, or other like purposes, shall be packed in the manner required for the same explosive material when not so made up:

Provided that where a double package is required, the enclosing case of such cartridge or charge, if it satisfies the conditions required for the inner package, may be held to be such inner package.

(iii) Any other explosive of the 2nd division shall be packed in a box, barrel, or case of wood, metal, or other solid material, and of such strength, construction, and character that it

will not be broken or accidentally opened, or become defective or insecure whilst being conveyed, and will not allow any explosive to escape: and any one such package shall not contain more than 100 lbs. of ammunition.

(*e*) If the explosive belongs to the 3rd division of the 6th (ammunition) class, it shall be packed in a double package. The inner package shall not contain more than 2 lbs. of such explosive, and no more than 50 lbs. shall be contained in the outer package.

(*f*) If the explosive belongs to the 1st division of the 7th (firework) class, it shall be contained in a double package. The inner package shall be a substantial canister, case, or other receptacle hermetically closed, and containing no more than 1 lb. of explosive, and no more than 20 lbs. shall be contained in the outer package; and

(*g*) If the explosive belongs to the 2nd division of the 7th (firework) class, it shall be contained in a box, barrel, or case of wood, metal, or other solid material, and of such strength, construction, and character that it will not be broken or accidentally opened, or become defective or insecure whilst being conveyed, and will not allow any explosive to escape, and the quantity of explosive in any one package shall not exceed 100 lbs.

IV.—Whatever be the amount of the explosive, and to whatever class or division of a class it belongs, the following conditions shall be observed:—

(*a*) The interior of every package, whether single or double, shall be kept free from grit and otherwise clean;

(*b*) every package, whether single or double, when actually used for the packing of the explosive, shall not be used for the packing of any other explosive of the same or any other class or for any other purpose, except with the consent of, and under conditions approved by, an Inspector of Explosives;

(*c*) there shall be any iron or steel in the construction of any such single package or inner or outer package unless the same is effectually covered with tin, zinc, or other suitable material;

(*d*) on the outermost package there shall be affixed, in conspicuous characters, by means of a brand or securely attached label or mark, the word "Explosive," followed by the name of the explosive or other description of the contents, and the name and address of the owners or senders; and

(*e*) the amount of the explosive in any single package, or, if there is a double package, in any one outer package, shall not exceed the amount specified in the foregoing rules, except with the consent of, and under conditions to be approved

by, an Inspector of Explosives or other officer appointed by the Local Government in this behalf.

3. Whoever commits a breach of any of the foregoing rules relating to the packing of explosives for conveyance, shall be punishable with fine which may extend to Rs. 1,000.*

(b) *Mode of conveyance.*

4. The following general rules shall be observed with respect to the conveyance of explosives:—

I.—No explosive shall be conveyed from place to place unless packed in the manner provided for in the foregoing rules.

II.—There shall not be conveyed in any carriage or vessel, which is being used for the conveyance of an explosive, any explosive of a different class and division, of whatsoever nature, which contains its own means of ignition, unless it is sufficiently separated therefrom to prevent any fire or explosion which may take place in one such explosive being communicated to another.

III.—Except in the case of small consignments carried by railway, which may be unloaded at any time, explosives shall be loaded or unloaded only between sunrise and sunset. For the purposes of this rule no consignment of more than half a wagon-load booked to one station shall be deemed to be a small consignment.

IV.—Whilst the explosive is being loaded on or unloaded out of any carriage or vessel, no fire or artificial light, nor any article which is liable to cause or communicate fire or explosion [such as charcoal, lucifer-matches, articles for striking a light, petroleum to which the Petroleum Act (XII of 1886) or any other Act for the time being in force regarding the importation, possession, and transport of petroleum, applies, or any spirit or oil or substance that gives forth an inflammable vapour at a temperature below 100° Fahrenheit] shall be, or shall be allowed to be, brought, had, or used dangerously near to such carriage, ship, or boat, and no smoking shall be allowed in, on, or dangerously near, to the same:

Provided that when the use of a light for the purposes of such loading or unloading is unavoidable, a lamp of such construction, position, or character as not to cause any danger from fire or explosion may be used; and no person, while handling any explosive (except an explosive of division 1, class 6, or an explosive of class 7, if packed in accordance with the packing rules) shall wear boots or shoes with iron or steel nails, heels, or tips.

V.—In the loading or unloading of any explosive, the casks and packages containing the same shall be

* Rules regarding search for, and detention of, explosives contravening regulations have been issued by the Local Governments.

passed from hand to hand and not rolled upon the ground; they shall not be thrown or dropped down, but shall be carefully deposited and stowed.

VI.—The explosive shall not be conveyed except in the interior of a carriage so enclosed on all sides with wood or metal, or in the hold of a ship or boat having a close deck so closed, as effectually to protect the explosive against accident by fire from without. If the explosive cannot be so secured, it shall be completely covered with painted cloth, tarpaulin, or other suitable material so as to effectually protect it against communication of fire.

VII.—There shall not be any iron or steel in the interior of the portion of the carriage or vessel with which the case containing the explosive is in contact, unless the same is effectually covered with leather, wood, cloth or other suitable material.

VIII.—In the stowing of the explosive, due precautions shall be taken by means of a partition or otherwise, and by careful stowing to secure such explosive from being brought into contact with, or endangered by, any other article or substance conveyed in such carriage or vessel which is liable to cause fire or explosion; and if the explosive is dangerously affected by water, due precautions shall be taken to exclude water from coming into contact with such explosive.

IX.—The amount of the explosives conveyed in any one carriage or vessel at any one time shall not exceed 2,000 lbs., unless the carriage be so enclosed on all sides with wood or metal, or the vessel have a close deck so closed, as effectually to protect the explosive against accident by fire from without, in which case the amount of the explosives conveyed shall not exceed the following:—

In any one carriage on a railway ...	10 tons.
In any one other carriage	2 "
In any one vessel	20 "

Note.—This rule shall, in the case of dynamite conveyed by railway, be read subject to paragraph XII of Rule 6.

X.—Nothing in the foregoing rules (except Rule I) shall apply to any explosive of the 1st division of the 6th (ammunition) class:

Provided that all due precautions are taken for the prevention of accidents.

5. The following rules shall be observed with respect to the conveyance of explosives otherwise than by railway:—

I.—No explosive shall be conveyed in a carriage or boat whilst carrying or plying for public passengers, unless the quantity is less than 5 lbs., and notice has been given beforehand to the person in charge of such carriage or boat:

Provided that there shall not be conveyed in any such carriage or boat any explosive of the 5th (fulminate) class, or any explosive of the 3rd division of the 6th (ammunition) class or of the 1st division of the 3rd (nitro-compound) class, except—

(*i*) dynamite which may be carried in the form of cartridges up to the limit of 5 lbs.:

Provided that no detonators are carried in the same compartment; and

(*ii*) detonators to the number of 200:

Provided that the amount of explosive of the 5th (fulminate) class in the detonators shall in no case exceed in the aggregate 3 oz. (a certificate to this effect being given by the Agent of the Company by whom the detonators are tendered for transport):

Provided also that no dynamite is carried in the same compartment.

II.—With respect to the conveyance by carriage or vessel of explosives of the 5th (fulminate) class, or of the 3rd division of the 6th (ammunition) class, or of the 1st division of the 7th (firework) class, or of larger quantities than 5 lbs. of any other explosive, the following regulations shall be observed:—

(1) The person in charge of the carriage or vessel shall not drive or conduct the same in a dangerous or reckless manner, and shall take all due precautions to avoid fire and explosion, and no person shall do any act or thing in relation to the explosive which tends to cause fire or explosion, and is not reasonably necessary for the conveyance of the explosive or for work immediately connected with such conveyance; and a person who is intoxicated shall not have charge of any carriage or vessel conveying explosive, and shall not be permitted to be in, or on, or attending the same.

(2) A person shall not forward to any warehouseman or carrier a consignment of explosive, unless he has given notice to such warehouseman or carrier beforehand, stating the name and quantity of the explosive proposed to be conveyed, and the name and address of the proposed consignee, and has had an intimation that the warehouseman or carrier is prepared to receive the consignment; and a warehouseman or carrier shall not make such an intimation, nor receive such consignment, unless he is prepared to receive it, and forthwith to despatch the same, or to deposit it in a magazine or at a place at which a person is licensed to possess the same.

(3) The carriage or vessel conveying the explosive shall be in charge of, and constantly attended by, some competent person, or by a sufficient number of competent persons, and such persons shall not, if the amount of the explosive conveyed exceed 100 lbs., stop or delay for a longer time than may be reasonably necessary, or stop unnecessarily at any place where such stopping would be attended with special public danger.

6. The following rules shall be observed with respect to the conveyance of explosives by public railway:—

I.—No person shall send for carriage upon any railway any consignment of an explosive, unless he has given to the officer in charge of the railway station previous notice in writing which, at the option of the Railway Administration, may extend to 48 hours, of his intention to send such consignment, and stating the true name, description, quantity, and mode of packing of the explosive proposed to be conveyed, and his own name and address, and also the name and address of the proposed consignee, and unless he has had an intimation in writing from an authorized officer of the railway that such consignment will be received.

II.—No explosive which a Railway Administration shall, by any notice or regulation for the time being in force, notify that they will not receive, shall be brought, sent, or forwarded to, or upon, any railway of the said Railway Administration.

III.—Consignments of explosives shall be sent to the forwarding station and shall be received by the railway servants, only at such times, between sunrise and sunset, as the Railway Administration may appoint; and every package containing any explosive proposed to be conveyed on any railway shall immediately on arrival at the station be unloaded and placed in a safe place under the special direction of the officer in charge of the station.

All gunpowder under despatch or receipt by a Government arsenal, depôt, or factory, shall be loaded or unloaded in the railway vans by Government servants employed in such arsenal, depôt or factory. In each van used by the railway for the transport of gunpowder the packages of gunpowder shall be secured in such a way as to prevent concussion when the train is in motion.

IV.—An explosive shall be removed by the consignee from the receiving station during the twelve hours of daylight after arrival: if this condition is not strictly complied with, the Railway Administration may return the consignment to the consignor at his risk and expense. And such packages shall in the meanwhile be kept as far away from the station buildings as possible in the wagon they were conveyed in, or, if unloaded, shall be completely covered with tarpaulins or other suitable material, and, if necessary, shall be protected by a police guard.

V.—The Railway Administration may refuse to receive any packages which they suspect to contain any explosive packed or sent in contravention of these regulations. And in case any package, which the Railway Administration suspect, shall be upon any railway, the Railway Administration may open, or require to be opened, such package,

to ascertain the fact, at the risk and expense of the consignor, and may return the explosive contained in the package to the consignor at his risk and expense, keeping the packages, pending such return, in the manner prescribed in the preceding rule.

VI.—Subject to the exception provided for in clause (*e*), no explosive shall be conveyed by passenger-train except of the kinds and in the manner hereinafter specified in this rule :—

(*a*) Safety cartridges and percussion-caps and safety-fuze (for blasting), also fog-signals for railway use, which may be conveyed in ordinary wagons or carriages.

(*b*) Dynamite which may be carried in the form of cartridges up to the limit of 5 lbs. :

Provided that no detonators are carried in the same compartment.

(*c*) Detonators which may be carried to the number of 200 :

Provided that in no case the amount of fulminate of mercury in the package or packages containing the detonators exceeds in the aggregate 3 oz. (a certificate to this effect being given by the Company, firm or person tendering the detonators for transport or by its or his agent) :

Provided also that no dynamite is carried in the same compartment.

(*d*) Sporting gunpowder or non-safety cartridges packed in double cases as before provided, so long as the gunpowder is contained in one-pound tin canisters packed in a stout wooden case with an outer covering of tin or zinc completely spark-proof, or in metal-lined cases of a pattern approved by the Railway Administration. But no outer case shall contain more than 25 lbs. of gunpowder, and the total consignment of gunpowder or non-safety cartridges by one train shall not exceed 80 lbs.

(*e*) Explosives may be carried by mixed trains on any line on which goods trains are not running, subject to the conditions that not more than one vehicle containing explosives is forwarded at any one time by a mixed train ; that the precautions prescribed for conveyance by goods trains are observed ; and that directly a wagon containing explosives arrives at a section on which goods trains are running, it is detached from the mixed trains.

VII.—Not more than five carriages containing explosives shall be loaded or unloaded at any railway station, or be conveyed by any one train at any one time ; and the quantity of explosive to be contained in any one carriage shall not exceed

two-thirds of the normal load, unless the carriages shall be specially built and approved of by the Government of India for the conveyance of explosives. But nothing in this clause shall be held to apply to separate consignments of small-arms ammunition.

VIII.—There shall not be conveyed in the same carriage with any explosive, any lucifer or other matches, fuzes, pipelights, acids, naphtha, paraffine, petroleum to which the Petroleum Act (XII of 1886), or any other Act for the time being in force regarding the importation, possession and transport of petroleum, applies, or any other volatile spirit or substance liable to give off an inflammable vapour or liable to spontaneous ignition, or to cause or communicate fire or explosion.

IX.—The consignor shall attach to the consignment note a certificate or (provided the original is produced for verification) copy of a certificate, signed by an officer authorized by the Local Government in this behalf that the explosive, if it is an explosive of class 3 or 4, is of the standard purity; and further, in the case of dynamite, and all nitro-glycerine compounds, that there are no signs of exuded nitro-glycerine or of liquefaction. The consignor shall also certify that the explosive has been packed in accordance with the packing rules in force in England or in British India.

X.—In the case of explosives under classes 3 and 4 the outer packages shall be marked with the date of the manufacture of the explosives. The abovementioned certificate shall contain sufficient information to admit of all packages being easily recognised.

XI.—The certificate referred to in Rule IX shall be valid for six months after date, if the examination has been made between the 15th October and 31st March; but any Railway Administration which accepts dynamite for transport may demand a fresh certificate for dynamite presented for conveyance between 1st April and 15th October (both inclusive).

XII.—Packages containing dynamite shall be stowed in one layer only and secured so as to prevent movement during transit, and the gross load in any one wagon shall not exceed 3 tons:

Provided that, if the packages of dynamite are in rectangular form and are properly secured so as to prevent movement during transit, they may be stowed in any number of layers not exceeding five, and the gross load in any one wagon shall not exceed 5 tons.

XIII.—No explosive belonging to the 5th (fulminate) class or to class VI, division 3, shall be carried in the same train with dynamite, or with any other explosive belonging to class III, division 1.

XIV.—Wagons used for the carriage of explosives shall be examined to see that they are spark-proof, and have been cleaned out before they are loaded. Hair, cloth, hides, or other suitable materials shall be spread on the floor of the wagon and between each layer of packages, except when the packages are covered with gunny or felt, or contain small-arms ammunition packed in tin-lined service-pattern boxes.

XV.—Wagons containing explosives shall be loaded and unloaded on sidings distant as far as possible from the station buildings.

XVI.—Five layers of packages in rectangular form and of uniform size (provided they are double packages, and are so secured as to prevent movement during transit) may be packed one above another. Otherwise not more than three layers of packages containing explosives shall be packed one above another. But in the case of small-arms ammunition packed in tin-lined service-pattern boxes, there is no restriction. Subject to the provisions of Rule 4 (III), the loading and unloading of explosives when once begun shall be diligently proceeded with until the same is completed.

XVII.—When the train is being marshalled, wagons loaded with explosives may be shunted by a locomotive, if they are separated from the engine by not less than three wagons containing no explosive nor easily inflammable substance; this precaution is not necessary with wagons specially constructed for the carriage of explosives. The speed of these movements shall be restricted to 5 miles an hour; they shall be superintended by a duly authorized officer, who shall be held responsible for the observance of these orders. Flying shunts are strictly prohibited.

XVIII.—Wagons containing explosives shall be placed at the end of the train away from the locomotive, and shall be close coupled to one another, as well as to the adjoining wagons, and preceded and followed by three wagons not loaded with explosives or other traffic of an inflammable nature.

XIX.—If the wagons employed in the transport of explosives are provided with brakes other than iron brakes, the brakes thereon shall on no account be worked while the wagons are running with a train, nor shall brakes, other than iron brakes, on vehicles immediately adjoining such wagons, be worked while such wagons are so running.

G. I., H. D., No. 499, dated 3rd March 1899; *vide* G. N. No. 1805, dated 8th idem.

XX.—Wagons shall in every case be locked when loaded with explosives.

XXI.—All operations connected with the transhipment of explosives at junction stations shall take place during daylight.

7. Whoever commits a breach of any of the foregoing rules relating to the mode of conveyance of explosives, shall be punishable with a fine which may extend to Rs. 100.

IMPORTATION.

8. An explosive shall not be imported by sea into British India, except under, and in accordance with, the conditions of a license to import the explosive granted under these rules:

Provided that any explosive other than an explosive specified in Rule 11 may, previous to the grant of an importation license, if certified to be of British manufacture or, if not of British manufacture, if imported from the United Kingdom and covered by the certificate granted by one of Her Majesty's Inspectors of Explosives in England, be landed in accordance with such regulations as the Local Government may prescribe in this behalf, and be stored in a place set apart by the Local Government for this purpose. The Governor General in Council may extend this privilege to any such explosive not of British manufacture regarding which he is satisfied that it has been manufactured under adequate official supervision.

Before any explosive is landed under the proviso to this rule, the consignee shall give to the Chief Customs Officer of the Port such undertaking, with or without security, as the said officer thinks sufficient, to obey, in the event of the explosive failing to satisfy the prescribed tests, such directions as to its disposal as the Local Government may see fit to prescribe.

If samples are taken by an officer deputed by the Chief Customs Officer on board the ship on its arrival the procedure shall be that prescribed in Rule 15.

9. Whoever imports an explosive in contravention of Rule 8, he shall be punishable with fine which may extend to Rs. 3,000.

10. An explosive shall not be imported by sea except at the ports of Calcutta, Madras, Bombay, Rangoon, Calicut, Karáchi, and Aden; but a license to import an explosive by sea from Rangoon into the ports of Akyab, Moulmein, Sandoway, Kyouk-Phyoo, Tavoy and Mergui may be granted by the Magistrates of the Districts in which these ports are respectively situated. The fee payable in respect of each such license shall be one rupee, and the license shall be in Form A in the Schedule hereto annexed.

11. If the explosive is gunpowder or an explosive of the 1st division of the 6th (ammunition) class or an explosive of the 7th (firework) class, the license to import the same may be granted at the ports of Calcutta, Madras, and Bombay by the Commissioner of Police, and at the ports of Rangoon, Calicut, Karáchi, and Aden by the District Magistrate.

12. The fee payable in respect of each such license shall be Rs. 10, but if any explosive imported under a license into a British port is exported thence to another British port named in Rule 10, the necessary license for such re-import may be granted on payment of a fee of one rupee instead of Rs. 10.

*13. Licenses for the importation by sea of any explosives other than those specified in Rule 11 shall be granted by the Local Government or by some officer specially authorized by the Local Government in this behalf.

14. No license shall be granted for the importation of any explosive of the description referred to in Rule 13, if it be an explosive for which a test or examination has been prescribed by or under the orders of the Government of India, unless samples of the explosive taken, as hereinafter provided, are certified by the Chemical Examiner or some other officer appointed by the Local Government in this behalf to have passed the test or examination from time to time prescribed.

15. On the arrival, in any port at which the importation of explosives is lawful, of a ship having on board an explosive other than an explosive of the description referred to in Rule 11, such officer as the Chief Customs Officer authorizes in this behalf shall, as soon as may be, proceed on board and shall, if testing or examination is requisite under the last preceding rule, obtain samples of the explosive.

All explosives of which samples are taken for examination shall be forthwith deposited in a duly licensed place or places of storage, and shall not be distributed for use until the importer has received from the licensing authority notice that it may be so distributed.

The master of the ship shall give to the said officer, without charge, such samples as he may require. The said officer shall affix to each such sample the name of the ship and of the consignee and such other distinguishing marks as he may think necessary, and shall forward the same to the Chemical Examiner or officer as aforesaid for report.

The Chemical Examiner or officer as aforesaid, after testing the said samples, shall without delay forward to the licensing authority, through the Chief Customs Officer, a report under his signature certifying whether the explosive has satisfied the prescribed test.

15-A. Explosives, other than those referred to in Rule 11, which have already undergone the test prescribed by Rules 14 and 15 at the ports of Calcutta, Madras, Bombay, Rangoon, Calicut, Karáchi or Aden, may be re-imported by sea into any other

* Under No. 13 of the rules to regulate the transport and importation of explosives published with Government Notification No. 5283, dated 14th July 1897, His Excellency the Governor in Council is pleased to authorize the Commissioner in Sind to grant the import licenses therein referred to at the port of Karáchi. G. N. No. 2686, dated 17th April 1899.

of those ports under a license granted under Rule 13, without re-testing, but subject, in the case of such explosives as are mentioned in Rule 6, Clause IX, to the production of the certificate prescribed in that clause.

Such certificate shall be valid for six months after date, if the examination has been made between the 15th October and 31st March; but in the case of dynamite, a fresh certificate may be demanded if the consignment is imported between the 1st April and 15th October (both inclusive).

16. The period for which a license to import an explosive, granted under Rule 13, shall continue in force shall not exceed such period as may seem necessary to the authority granting the license.

17. The fee payable on a license granted under Rule 13 shall be Rs. 10, but, if any explosive imported under a license into a British port is exported thence to another British port named in Rule 10, the necessary license for such re-import may be granted on payment of a fee of one rupee instead of Rs. 10.

18. Every license granted under Rules 11 and 13 shall be in Form A in the Schedule hereto annexed, and shall be subject to the conditions therein prescribed, and also to such additional conditions with respect to the time and place of unloading, landing, delivery, and conveyance of the explosive, and such other conditions as may in each case be thought by the licensing officer to be necessary for the public safety or in the interests of the State.

19. Whoever commits a breach of any condition subject to which a license under Rules 11 and 13 is granted, shall be punishable with fine which may extend to Rs. 3,000.

GENERAL.

20. Every license granted under these rules shall be liable to be forfeited on breach of any of the conditions subject to which it is granted.

21. If a person licensed to import an explosive dies or becomes bankrupt, or becomes mentally incapable or otherwise disabled, the person carrying on the business of such licensee shall not be liable to any penalty or forfeiture under the Indian Explosives (Act IV of 1884) or the rules thereunder for acting under the license during such reasonable time as may be necessary to allow him to make an application to the authority granting the license for a new license in his own name during the currency of the unexpired portion of the original license. Such new license shall be granted on the payment of one rupee.

22. The fees leviable under these rules shall be taken in the shape of impressed stamps. Ordinarily the applications for licenses or renewals of licenses shall, if not otherwise provided, be written on impressed stamps of value equal to the amount of fee leviable in respect of such licenses or renewals,

the licenses themselves being issued on plain paper. But when the licenses themselves are written or printed on impressed stamps, the application may be on plain paper. When an application for license is written on an impressed stamp, and the license is refused, the value of the stamp will on application be refunded to the applicant.

23. When a license granted in accordance with these rules is lost, or accidentally destroyed, a duplicate may be granted to the licensee on payment of a fee of 8 annas.

24. Any person holding a license, or acting under a license granted in accordance with these rules, shall be bound to produce the same when called upon to do so by any Magistrate, or by any Police officer in charge of a Police station, or by any Police officer of higher rank.

25. All Magistrates or other authorities acting under these rules shall perform their duties subject to the control of their executive superiors and of the Local Government.

26. Any authority empowered to grant a license under the foregoing rules may, if he thinks fit, direct by any order written on the license that it shall have the effect of a like license under the Indian Arms Act (XI of 1878).

27. Any persons lawfully entitled under the Indian Arms Act, 1878 (XI of 1878), or the rules thereunder, to possess any explosive coming under the head of ammunition, as defined in that Act, may possess or import without license under these rules any such explosive in such quantities as may be prescribed by that Act or the rules thereunder, or, when no quantities are prescribed, in reasonable quantities for his own private use, but, when an explosive is so imported, the Collector of Customs or any other officer empowered by the Local Government in this behalf by name or by virtue of his office, may at any time detain such explosive until he receives the orders of the Local Government thereon.

G. I., H. D., No. 2177, dated 4th November 1898; *vide* G. N. No. 7190, dated 9th idem.

Form A.

(See Rules 11, 13 and 18.)

FEE—TEN RUPEES IN STAMPS.

License to import Explosives into the Port of _____

Name, &c., and address of license-holder	Number of packages.	EXPLOSIVE.			Purpose for which required.	Destination.	Period for which the license is valid.
		Description.	Weight.	Number.			
							From the _____ th of _____ to the _____ th of _____ 18 ,

The _____ of _____

189 .

Seal.

(Signature)

_____ of _____

Conditions.

1. This license is given subject to the provisions of "The Indian Explosives Act (IV of 1884)," and the Rules framed thereunder. Certain general rules are quoted separately below.

2. This license shall become void after expiry of the period named thereon.

3. This license is valid for importation only: if the articles named herein are to be transported to any place outside the Presidency Town, they must be protected by a transport license, to be issued in accordance with the rules framed under the Indian Arms Act (XI of 1878).

4. On the outside of each package there shall be affixed in conspicuous characters by means of a brand or securely attached label or mark the word "Explosive," followed by the name of the explosive or other description of the contents, and the name and address of the owners or senders.

GENERAL RULES.

* * *

20. Every license granted under these rules shall be liable to be forfeited on breach of any of the conditions subject to which it is granted.

21. If a person licensed to import an explosive dies or becomes bankrupt or becomes mentally incapable or otherwise disabled, the person carrying on the business of such licensee shall not be liable to any penalty or forfeiture under the Act or the rules made thereunder for acting under the license during such reasonable time as may be necessary to allow him to make an application to the authority granting the license for a new license in his own name during the currency of the unexpired portion of the original license. Such new license shall be granted on the payment of one rupee.

22. The fees leviable under these rules shall be taken in the shape of impressed stamps. Ordinarily the applications for license or renewals of licenses shall, if not otherwise provided, be written on impressed stamps of value equal to the amount of fee leviable in respect of such licenses or renewals, the licenses themselves being issued on plain paper. But when the licenses themselves are written or printed on impressed stamps, the application may be on plain paper. When an application for license is written on an impressed stamp, and the license is refused, the value of the stamp will, on application, be refunded to the applicant.

23. When a license granted in accordance with these rules is lost, or accidentally destroyed, a duplicate may be granted to the licensee on payment of a fee of 8 annas.

24. Any person holding a license, or acting under a license granted in accordance with these rules, shall be bound to produce the same when called upon to do so by any Magistrate, or by any

Police officer in charge of a Police station, or by any Police officer of higher rank.

(G. I., H. D., Notn. No. 1393, dated 8th July 1897; *vide* G. N. No. 5283, dated 14th idem.)

RULE FOR TESTING EXPLOSIVES.

2. With reference to Rule 14 of the rules to regulate the transport and importation of explosives published with Home Department Notification No. 1393, dated the 8th July 1897, the Governor-General in Council is pleased to make the following rule on the subject of the tests which explosives should be required to pass before their importation is permitted:—

Rule.

Class 1.—Gunpowder class. Gunpowder is not required to pass a test.

Class 2.—Nitrate-mixture class. Nitrate-mixture explosives are not ordinarily required to pass a test. The Local Government, however, or the authorized officer granting the import license under Rule 13 of the Rules to regulate the transport and importation of explosives published with Home Department Notification No. 1393, dated the 8th July 1897, may in any particular case or class of cases require that a sample of the explosive which is to be imported be sent first to the Chemical Examiner for an analysis of its constituent parts.

Class 3.—Nitro-compound class. It is for explosives of this class that testing is chiefly required, in respect to the purity of their composition and their liability to liquefaction or exudation. The tests prescribed for nitro-compound explosives are contained in Schedule A attached to this rule.

Class 4.—Chlorate-mixture class. See Schedule A for remarks regarding the testing of this class*.

Class 5.—Fulminate class. No test has been laid down for explosives of the Fulminate class.*

Class 6.—Ammunition class. No test is required for explosives of the 1st division of this class. If the substances of which explosives of the 2nd and 3rd divisions are composed have to be tested under the preceding rules, they will be equally liable to be tested when enclosed in any case or contrivance and thus falling under the Ammunition class.

Class 7.—Firework class. Explosives of this class are not required to pass a test.

SCHEDULE A.

HEAT TEST AS APPLIED TO EXPLOSIVES OF THE NITRO-COMPOUND CLASS.

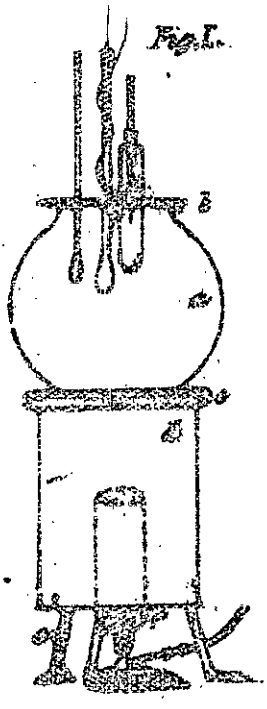
GENERAL INSTRUCTIONS.

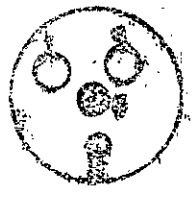
Apparatus required.

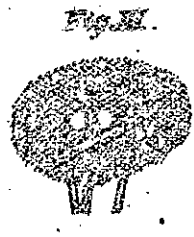
1. A water bath, consisting of a spherical glass or copper vessel [(*a*) Fig. I] of about 8 inches

* Licenses are not at present given for the importation into British India of any explosives of these classes.

diameter, and with an aperture of about 5 inches; the bath is filled with water to within a quarter of an inch of the edge. It has a loose cover of sheet copper about 6 inches in diameter (*b*), and rests on a tripod stand about 14 inches high (*c*), which is covered with coarse iron wire gauze (*e*), and is surrounded with a screen of thin sheet tin or copper (*d*). Within the latter is placed an Argand burner (*f*), with glass chimney. The cover (*b*) has four holes arranged as seen in Fig. II, No. 4 to receive the regulator, No. 3 the thermometer, Nos. 1 and 2 the test-tubes containing the gun-cotton or other materials to be tested. Around holes 1 and 2 on the under side of the cover are soldered three pieces of brass wire with points slightly converging (Fig. III); these act as springs and allow the test-tubes to be easily placed in position and removed.







* 2. Scheibler's or Page's temperature regulator.

* 3. Two cells of Le Clanché's battery No. 1.
* 4. A few yards of insulated copper wire.
} if Scheibler's regulator is used.

5. Test tubes from $5\frac{1}{4}$ to $5\frac{1}{2}$ inches long, and of such diameter that they will hold from 20 to 22 cubic centimeters of water when filled to a height of 5 inches.

6. India-rubber stoppers, fitting the test-tubes and carrying an arrangement for holding the test-paper, *viz.*, a narrow glass tube passing through the centre of the stopper, drawn out so as to form a hook, or terminating in a platinum wire hook (Fig. IV).

7. A thermometer, with range not less than from 30° to 212° Fahrenheit.

8. A minute clock.

* This is not absolutely required, as the temperature of the bath can be kept constant by proper attention to the heating flame.

Materials required.

(*a.*) *Test-paper.*—The test-paper is prepared as follows :—45 grains of white maize starch (cornflour), previously washed with cold water, are added to $8\frac{1}{2}$ ounces of distilled water; the mixture is stirred, heated to boiling, and kept gently boiling for 10 minutes; 15 grains of pure potassium iodide (*i.e.*, which has been recrystallized from alcohol) are dissolved in $8\frac{1}{2}$ ounces of distilled water. The two solutions are thoroughly mixed and allowed to get cold. Strips, or sheets, of white English filter paper previously washed with water and redried, are dipped into the solution thus prepared, and allowed to remain in it for not less than 10 seconds; they are then allowed to drain and dry in a place free from laboratory fumes and dust. The upper and lower margins of the strips, or sheets, are cut off, and the paper is preserved in well-stoppered or cork, bottles, and in the dark.* The dimensions of the pieces of test-paper used are about $\frac{4}{10}$ inch by $\frac{8}{10}$ inch (10 mm. by 20 mm.).

(*b.*) *Standard tint paper.*—A solution of caramel in water is made of such concentration that when diluted one hundred times (10 cc. made up to 1 litre), the tint of this diluted solution equals the tint produced by the Nessler test in 100 cc. water containing 0·000075 grm. of ammonia or 0·00023505 grm. of chloride of ammonium. With this caramel solution lines are drawn on strips of white filter paper† by means of a clean quill-pen. When the marks thus produced are dry, the paper is cut into pieces of the same size as the test-paper previously described, in such a way that each piece has a brown line across it near the middle of its length, and only such strips are preserved in which the brown line has a breadth varying from $\frac{1}{2}$ mm. to 1 mm. ($\frac{1}{50}$th of an inch to $\frac{1}{25}$th of an inch).

1.—TESTING DYNAMITE, BLASTING GELATINE, AND OTHER EXPLOSIVE OF THE FIRST DIVISION OF THE NITRO-COMPOUND CLASS.

A.—DYNAMITE, ETC., ETC.

Nitro-glycerine preparations, from which the nitro-glycerine can be extracted in the manner described below, *must* satisfy the following test, otherwise they will not be considered as manufactured

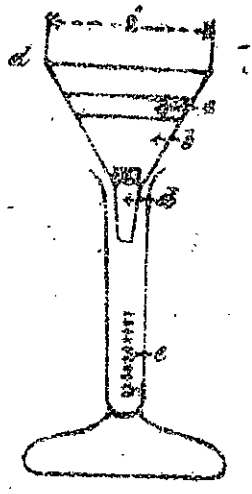
* When a paper is freshly prepared, and as long as it remains in good condition, a drop of dilute acetic acid put on the paper with a glass rod, produces no coloration. In process of time, however, the stronger the light to which the paper is exposed, the sooner a drop of the acid produces a brown or bluish coloration (a single hour of direct sunlight produces a marked effect); and whenever this is the case, the paper should be rejected. On this account it is advisable not to prepare too much of the test-paper at one time, but to prepare it fresh every month or so.

† This paper must be carefully washed with distilled water in the first instance, to remove any traces of bleaching matter and dried.

with "thoroughly purified nitro-glycerine" within the terms of the license.*

Apparatus required.

A funnel 2 inches across (*d*), a cylindrical measure divided into grains (*e*). (*See* sketch.)



Mode of Operation.

About 300 to 400 grains of dynamite (*b*) finely divided are placed into the funnel, which has previously been loosely plugged by some freshly-ignited asbestos (*a*).

The surface is smoothed by means of a flat-headed glass rod or stopper, and some clean washed and dried Kieselguhr (*c*) is spread over it to the depth of about $\frac{1}{8}$ inch.

Water is next carefully dropped from a wash bottle upon this Kieselguhr, and when the first portion has been soaked up, more is added; this is repeated until sufficient nitro-glycerine has been collected in the graduated measure (*e*) below.

If any water should have passed through with the nitro-glycerine, it should be removed with a piece of blotting paper, and the nitro-glycerine, if necessary, filtered through a dry paper filter.

Application of the Test.

The thermometer is fixed so as to be inserted through the lid of the water bath described under I, page 422, into the water (which is to be steadily maintained at a temperature of 160° Fahr.) to a depth of $2\frac{3}{4}$ inches. Fifty grains of nitro-glycerine to be tested, are weighed into a test-tube in such a way as not to soil the sides of the tube. A test-paper is

* This test, though at present looked upon as the most important, as far as testing the purity of the nitro-glycerine is concerned, is in England only one of several which any given sample of nitro-glycerine preparation has to satisfy in order to establish its compliance with the definition in the license.

fixed on the hook of the glass rod so that, when inserted into the tube it will be in a vertical position. A sufficient amount of a mixture of half distilled water and half glycerine to moisten the upper half of the paper is now applied to the upper edge of the test-paper, by means of a camel's-hair pencil, the cork carrying the rod and paper is fixed into the test-tube and the position of the paper adjusted, so that its lower edge is about half-way down the tube; the latter is then inserted through one of the perforations of the cover to such a depth that the lower margin of the moistened part of the paper is about five-eighths of an inch above the surface of the cover. The test is complete when the faint brown line which after a time makes its appearance at the line of boundary between the dry and moist part of the paper equals in tint the brown line of the standard tint paper.

The nitro-glycerine under examination will not be considered as "thoroughly purified" within the terms of the license unless the time necessary to produce the standard tint as above described is at least 15 minutes.

B.—BLASTING GELATINE, GELATINE DYNAMITE, AND ANALOGOUS PREPARATIONS.

Fifty (50) grains of blasting gelatine are to be intimately incorporated with one hundred (100) grains of French chalk.* The mixture is to be gradually introduced into a test-tube of the dimensions prescribed above for the dynamite heat test, with the aid of gentle tapping upon the table, between the introduction of successive portions of the mixture into the tube, so that when the tube contains all the mixture it shall be filled to the extent of $1\frac{3}{4}$ inches (one inch and three-quarters) of its height. The test-paper is then to be inserted and the heat is to be applied in the manner prescribed above for the dynamite heat test, and the sample tested is to withstand exposure to 160° Fahr. for a period of (10) ten minutes before producing a discoloration of the test-papers corresponding in tint to the standard colour test which is employed for governing the results of the dynamite heat test.

(For Exudation and Liquefaction tests for Blasting Gelatine, etc., etc., see Appendix, p. 429.)

N.B.—Non-gelatinized nitro-glycerine preparations, from which the nitro-glycerine cannot be expelled by water, are tested without any previous separation of the ingredients, the temperature being as above (160° Fahr.) and the time being seven (7) minutes.

* This can be readily effected by carefully working the two materials together with a wooden pestle in a wooden mortar.

The French chalk should be of good commercial quality, and after being carefully washed with distilled water and dried in a water oven, it should be exposed under a bell jar to moist air until it has taken up about 0·5 per cent. of moisture. It should then be bottled for use; and with ordinary care the limits of 0·5 per cent. can be maintained in keeping.

C.—CORDITE AND BALLISTITE.

1. *Apparatus required.*

The apparatus necessary for the application of the heat test to cordite is identical with that described above (see page 422) for explosives of the nitro-compound class generally* with the addition of a mill and a nest of sieves similar to those used at Waltham Abbey for preparing the cordite for testing (see instructions below).

2. *Preparation of the sample to be tested.*

Pieces half an inch long are cut from one end of every stick selected for the test; in the case of the thicker cordites, each piece so cut is further subdivided into about four portions. These cut pieces are then passed two or three times through the mill, the first portion of material which passes through being rejected on account of the possible presence of foreign matter from the mill. The ground material is put on the top sieve of the nest of sieves and sifted. That portion which has passed through the top sieve and been stopped by the second is taken for the test. After each sample has been ground, the mill must be taken to pieces and carefully cleaned.

3. *Application of the Test.*

The thermometer is fixed so as to be inserted through the lid of the water bath, described under I, page 422, so as to be immersed in the water to a depth of 2¾ inches. The water is maintained at a constant temperature of 180° Fahr. When this temperature is reached, 25 grains of the sifted cordite are put into one of the test-tubes, and collected at the bottom by gentle tapping. A test-paper is fixed on to the hook of the glass rod, so that when inserted into the tube it will be in a vertical position. A mixture of equal parts of distilled water and pure glycerine (Price's) is now applied to the upper edge of the test-paper by means of a camel's-hair pencil, in sfficient amount to moisten the upper half; the stopper carrying the rod and paper is fixed into the test-tube and the position of the paper adjusted so that its lower edge is about half-way down the tube; the latter is then inserted through one of the perforations of the cover to the same depth as the thermometer. The lower margin of the moistened part of the paper should then be about five-eighths of an inch above the surface of the cover. The test is completed when the faint brown line, which after a time makes its appearance at the margin between the wet and dry portions of the test-paper, equals in depth of tint the brown line drawn on the standard tint paper.

4. The time which elapses between the insertion of the test-tube and the completion of the test must not be less than 15 minutes.

* In the Waltham Abbey apparatus the cover (Fig. II) has all the holes around the circumference, instead of having one in the centre and three around the circumference.

N.B.—In the case of ballistite the treatment is the same, except that when it is in a very finely granulated condition it need not be cut up.

II.—TESTING GUN-COTTON, SCHULTZE GUNPOWDER, E. C. POWDER, AND OTHER EXPLOSIVES OF THE 2ND DIVISION OF THE NITO-COMPOUND CLASS.

A.—GUN-COTTON, TONITE, ETC., ETC.

Sufficient material to serve for two or more tests is removed from the centre of the cartridge by gentle scraping, and, if necessary, further reduced by rubbing between the fingers.

The fine powder thus produced is spread out in a thin layer upon a paper tray 6 inches by 4½ inches, which is then placed inside a water oven, kept, as nearly as possible, at 120° Fahr.

The wire gauze shelves in the oven should be about 3 inches apart. The sample is allowed to remain at rest for 15 minutes in the oven, the door of which is left wide open.

After the lapse of 15 minutes the tray is removed and exposed to the air of the room for two hours, the sample being at some point within that time rubbed upon the tray with the hand, in order to reduce it to a fine and uniform state of division.

Application of the Test.

The cover of the water bath is fitted with the gas regulator which is inserted through the centre hole (No. 4). The thermometer is fixed into hole No. 3. The water in the bath is then heated to 170° Fahr., and the regulator set to maintain that temperature. Twenty grains of the sample to be tested are weighed out, placed in the test-tube, and gently pressed down until the specimen occupies a space of as nearly as possible 1$\frac{5}{16}$ inches in a test-tube of the dimensions specified. A test-paper is affixed to the hook of the glass rod or tube, and moistened by touching the upper edge with a drop of distilled water containing 50 per cent. of Price's glycerine. The quantity of liquid used must be only sufficient to moisten about half of the paper. The cork carrying the rod and test-paper is then fixed into the test-tube, and the latter inserted into the bath to a depth of 2½ inches, measured from the cover, the regulator and thermometer being inserted to the same depth. The test-paper is to be kept near the top of the test-tube, but clear of the cork until the tube has been immersed for about five minutes. A ring of moisture will about this time be deposited upon the sides of the test-tube a little above the cover of the bath; the glass rod must then be lowered until the lower margin of the moistened part of the paper is on a level with the bottom of the ring of moisture in the tube; the paper is now closely watched. The test is complete when a very faint brown coloration makes its appearance at the line of boundary between the dry and moist parts of the paper.

The interval of time between the first insertion of the tube containing the sample of gun-cotton in the water at 170° and the first appearance of discoloration on the paper constitutes the test, and this interval of time must be not less than 10 minutes, or the sample will not be accepted as properly purified.

*B.—Gelatinized Gun-cotton Preparations.**

Twenty-five grains introduced into test-tube of the dimensions prescribed for the dynamite heat test, then proceed as for Blasting Gelatine, etc., taking the temperature at 180° Fahr., and the time as 15 minutes.

C.—Schultze Powder, E. C. Powder, Collodion Cotton, etc., etc.

Sufficient of the sample, without further mechanical division, is dried in the oven as above, and then exposed for two hours to the air The test as directed above for Compressed Gun-cotton, etc., is then applied, the minimum duration of test being the same, *viz.*, 10 minutes.

D.—Picric Acid.

(1) The material shall contain not more than 0·3 part of mineral or non-combustible matter in 100 parts by weight of the material dried at 160° Fahr.

(2) One hundred parts of the dry material shall not contain more than 0·3 part of total (free and combined) sulphuric acid, of which not more than 0·1 part shall be free sulphuric acid.

(3) Twenty grains of the material shall stand the heat test as laid down for dynamite (see *ante*, p. 423) for not less than 15 minutes.

E.—Ammonite, Bellite, Roburite, and Explosives of similar Composition.

These are required to stand the same heat test as gun-cotton (see *ante*, p. 427.)

III.—TESTING CHLORATE MIXTURES.

No tests have yet been laid down, as at present there are no authorized explosives of this class, but in the event of any being authorized, it would be necessary to require that they should satisfy the heat test laid down for gun-cotton, and from time to time the degree of sensitiveness to percussion or friction (especially a glancing blow) should be observed.

* If in a compressed form it should be broken up in the same manner as cordite and ballistite.

APPENDIX.

EXUDATION AND LIQUEFACTION TEST FOR BLASTING GELATINE, GELATINE DYNAMITE, AND ANALOGOUS PREPARATIONS.

Test for Liquefaction.

A cylinder of blasting gelatine is to be cut from the cartridge to be tested, the length of the cylinder to be about equal to its diameter and the ends being cut flat.

The cylinder is to be placed on end on a flat surface without any wrapper, and secured by a pin passing vertically through its centre.

In this condition the cylinder is to be exposed for one hundred and forty-four (144) consecutive hours (six days and nights) to a temperature ranging from 85° to 90° Fahr. (inclusive), and during such exposure the cylinder shall not diminish in height by more than one-fourth of its original height, and the upper cut surface shall retain its flatness and the sharpness of its edge.

N.B.—If the blasting gelatine and the gelatine dynamite to be tested be not made up in a cylindrical form, the above test is to be applied with the necessary modifications.

Test for Liability to Exudation.

There shall be no separation from the general mass of the blasting gelatine or gelatine dynamite of a substance of less consistency than the bulk of the remaining portion of the materials under any conditions of storage, transport, or use, or when the material is subjected three times in succession to alternate freezing and thawing, or when subjected to the liquefaction test hereinbefore described. (G. I., H. D., Notn. No. 1394, dated 8th July 1897, *vide* G. N. No. 5283, dated 14 idem.)

3. In supersession of Government Notification No. 9724, dated 24th December 1889, and in exercise of the powers conferred by Section 5 of the Indian Explosives Act, IV of 1884, and with the previous sanction of the Governor General in Council, His Excellency the Governor in Council is pleased to make the following rules to regulate the transport of explosives within the limits of the Port of Bombay :—

Rules.

Rules 1, 2, 3, 4, 5 and 7 to regulate the transport of explosives made by the Governor General in Council and published under Government of India Notifications Nos. 1393 and 1394, dated 8th July 1897, and Government of Bombay Notification No. 5283, dated 14th idem, shall, subject to the following rules, apply to the transport of explosives within the limits of the port of Bombay :—

Rule (*a*).—The Master of any vessel arriving with explosives exceeding in weight 100 lbs. on board as cargo shall give notice thereof to the Pilot immediately on his boarding.

Rule (*b*).—No sea-going vessel having explosives on board in excess of 100 lbs. weight, excepting *explosives of Division I* of the Ammunition class* (*class 6*) shall carry the same nearer to the shipping or city of Bombay than one mile eastward of the Middle Ground Battery, and no vessel shall within such limits take on board from any other vessel more than 100 lbs. weight of explosives or such quantity as with explosives already on board would exceed in weight 100 lbs. excepting *explosives of Division I* of the Ammunition class* (*class 6*).

Rule (*c*).—Every sea-going vessel having more than 100 lbs. of explosives on board, excepting *explosives of Division I* of the Ammunition class* (*class 6*) shall carry during the day a square red flag at the fore truck and at night a red light in the same place in addition to the Regulation lights, and every vessel or boat used in transporting explosives, excepting as aforesaid, in the port of Bombay, shall exhibit on a board or otherwise the word "Explosives" painted in white letters a foot long on a black ground on each side of the vessel or boat above the water line. Vessels and boats employed in landing or shipping explosives, and having on board more than 100 lbs. explosives, excepting as aforesaid, when required to remain at anchor, shall anchor to the eastward of the shipping and not nearer to any of the shipping than half a mile to the east thereof.

Rule (*d*).—The consignee, agent or other person concerned shall give written notice 48 hours before the expected arrival of any vessel having explosives in excess of 100 lbs. weight on board, excepting *explosives of Division* I of the Ammunition class* (*class 6*) or before shipment of any such explosives, to the Port Officer and the Superintendent of Water Police, and the latter shall depute a special officer to remain in charge of such explosives until the same have been deposited in the magazine, or the vessel carrying the same proceeds to sea.

Rule (*e*).—The amount of explosives conveyed in any one vessel or boat at any one time shall not exceed 560 lbs. unless the vessel or boat has a closed deck approved by the Port Officer.

No decked boat or vessel shall carry more than 50 tons of explosives at one time. This rule does not apply to sea-going vessels.

Rule (*f*).—The Port Officer is authorized, on occasions when he may deem expedient, to permit ammunition when properly packed in cases, when such cases do not exceed fifty in number, to be shipped on board a vessel lying at the ordinary anchorage

* Division 1.—Safety cartridge, safety fuzes for blasting, railway fog signals, percusssion caps, fuzes for shells, and tubes friction for guns, provided that there be no more than 5 fuzes or 25 tubes in one package, and that the package be a hermetically sealed metal cylinder.

on the day or the day before such vessel is intended to sail. Shipments shall be effected under the same precautions and conditions as are prescribed in these rules. Ammunition permitted to be shipped under this rule must be taken in immediately on the boat going alongside, and no cargo boat or other vessel having fire on board shall be permitted to lie on the same side of the vessel during the time of such shipment.

Rule (*g*).—If any person commits a breach of any of the foregoing rules (*a*) to (*f*) he shall be *liable to a* fine which may extend to one thousand rupees.

(G. N. No. 9270, dated 22nd December 1897.)

4. In exercise of the powers conferred by Section 5 of the Indian Explosives Act IV of 1884, the Governor of Bombay in Council is pleased, with the previous sanction of the Governor General in Council, to make the following rules to regulate the transport of explosives within the limits of the port of Karáchi :—

Rules.

Rules 1, 2, 3, 4, 5 and 7 to regulate the transport of explosives made by the Governor General in Council and published under Government of India Notification No. 1417, dated the 24th June 1887, and Government of Bombay Notification No. 3956, dated the 29th June 1887, shall, subject to the following rules, apply to the transport of explosives within the limits of the port of Karáchi :

Rule (*a*).—The master of any vessel arriving with explosives exceeding 100 lbs. in weight on board as cargo shall give notice thereof to the pilot immediately on his boarding.

Rule (*b*).— No sea-going vessel having gunpowder or other explosives in excess of 100 lbs. weight on board entering the port of Karáchi shall proceed, during the prevalence of the south-west monsoon *i.e.*, in the interval between the 15th day of May and the 30th day of September (both days inclusive) farther than No. 5 Manora Swinging Mooring, or at any other season of the year, farther than the Deep Water Point Moorings, until such excess quantity has been discharged and deposited in the Port Department Magazine erected on the spit between the Island of Baba and the Quarantine Buildings, or such other place as Government may direct, and no vessel shall take on board within the above limits any quantity in excess of the 100 lbs. above mentioned. G. N. No. 3752 dated 3rd June 1891.

Rule (*c*).—When receiving or delivering such gunpowder or other explosives, the master of any vessel is to see that the platform in the vessel's hold, the gangways and combings of the hatchways are covered with tanned hides or other suitable paddings, that the barrels or boxes are carefully stowed and the hatches properly secured and

locked, and that the key remains in his own possession.

Rule (*d*).—A cushion (stuffed with white oakum) covered with leather is to be used for landing all such powder barrels or cases upon, whether in the hold of the vessel, in the boats, or on the wharf, when landing or discharging powder or other explosives.

Rule (*e*).—After the vessel has been discharged, the hides, hair-cloths, &c., are to be removed and the hold carefully cleaned out.

Every such vessel as last aforesaid when at anchor at night in the road-stead, or in the track of shipping, is to show a mast-head light, and every such vessel when under weigh at night is to show side-lights according to the Admiralty Regulations.

Rule (*f*).—Barges, lighters, boats and vessels carrying such gunpowder or other explosives, shall not when at anchor lie closer than half a mile from any of the shipping or public landing places.

G. N. No. 163, dated 11th January 1899.

Rule (*g*).—Every sea-going vessel having more than 100 lbs. of explosives on board excepting explosives of Division I* of the Ammunition class (class 6) shall carry during the day a square red flag at the fore truck and at night a red light in the same place in addition to the regulation lights. The master and all the crew are to remain on board until the gunpowder or other explosive stores are discharged, unless it be necessary to procure water or provisions, in which case notice is to be given to the Port Officer, but the vessel is not to be left without an officer on board.

Rule (*h*).—Vessels, barges and boats having or taking on board such gunpowder or other explosives, are to be kept scrupulously clean and free from loose gunpowder.

Rule (*i*).—In shipping or discharging such gunpowder or other explosives tanned hides or wadmiltilts are to be laid down in that portion of the vessel over which the cases or barrels pass.

Rule (*j*).—All boats laden with such gunpowder or other explosives are to remain at anchor off the magazine above-mentioned until orders are received to land the same.

Rule (*k*).—Only decked boats with closed-in hatches under lock and key (the latter to remain in charge of the official deputed to superintend the discharge of the gunpowder or other explosives) are to be employed for the conveyance of gunpowder or other explosives, and they are to have a moveable board attached to the bow and stern a foot long with the word "Explosives"

* Division I.—Safety cartridges, safety fuzes for blasting, railway fog signals, percussion caps, fuzes for shells, and tubes friction for guns, provided that there be no more than 5 fuzes or 25 tubes in one package, and that the package be a hermetically sealed metal cylinder.

painted in white letters on a black ground, and a red flag is to be kept hoisted during the time any such gunpowder or other explosives are on board.

Rule (*l*).—The consignee, agent or other person concerned shall give written notice, twenty-four hours before the expected arrival or intended shipment of any such explosives, to the Port Officer, who shall depute an officer to remain in charge of such explosives until the same have been deposited in the magazine or stowed on board any vessel conveying it elsewhere.

Rule (*m*).—The Port Officer is authorized on occasions when he may deem it expedient to permit ammunition properly packed in cases, when such cases do not exceed 50 in number, to be shipped on board a vessel lying at the ordinary anchorage on the day or the day before such vessel is intended to sail. Shipment shall be effected under the same precautions and conditions as are prescribed in the rules for the shipment of explosives on board vessels lying off the Deep Water Point Moorings. Ammunition permitted to be shipped under this rule must be taken in immediately on the boat going alongside, and no cargo-boat or other vessel having fire on board shall be permitted to lie on the same side of the vessel during the time of such shipment.

Rule (*n*).—If any person commits a breach of any of the foregoing rules (*a*) to (*m*), he shall be punished with fine which may extend to one thousand rupees.

Rule (o_1).—The following explosives are exempted under Section 5 (2) (*f*) from the operation of the above rules:— G. N. No. 6590, dated 18th September 1890.

Safety fuze; safety cartridges; percussion caps.

Rule (o_2).—The following explosives are exempted from the operation of the foregoing rules and of Rules 1, 2, 3, 4, 5 and 7 of the above mentioned rules of the Governor General in Council so far as regards the limits of the port of Karáchi, *viz.*, G. N. No. 7164, dated 2nd October 1893.

1 railway fog signals.

2 fire works.

(G. N. No. 9724 A, dated 24th December 1889.)

5. In exercise of the powers conferred by Section 5 of the Indian Explosives Act IV of 1884, the Governor of Bombay in Council is pleased, with the previous sanction of the Governor General in Council, to make the following rules to regulate the transport of explosives within the limits of the port of Adén:—

Rules.

Rules 1, 2, 3, 4, 5 and 7 to regulate the transport of explosives made by the Governor General in Council and published under Government of India Notification No. 1417, dated the 24th June 1887, and Government of Bombay Notification No. 3956,

dated the 29th June 1887, shall, subject to the following rules, apply to the transport of explosives within the limits of the port of Aden:

Rule (*a*).—The master of any vessel arriving with explosives exceeding in weight 100 lbs. on board as cargo shall give notice thereof to the pilot immediately on his boarding, but if any vessel is not boarded by a pilot it should display a distinguishing flag by day and a light by night.

G. N. No. 163 A, dated 11th January 1899.

Rule (*b*).—No sea-going vessel having explosives in excess of 100 lbs. weight on board intended to be discharged, moved or exposed in any way shall enter the inner harbour or anchor within 800 yards of the light ship or 600 yards of the nearest vessel, and no vessel or boat shall within the inner harbour or 800 yards of the light ship take on board from any other vessel or boat explosives exceeding 100 lbs. in weight. Every sea-going vessel having more than 100 lbs. of explosives on board excepting explosives of Division I* of the Ammunition class (class 6) shall carry during the day a square red flag at the fore truck and at night a red light in the same place, in addition to the regulation lights.

Rule (*c*).—Explosives brought to Aden for the use of Government may be landed at the Pier of Obstruction or at the Pilots' Bandar at Steamer Point and deposited in the magazines belonging to Government. Government consignees must send a properly qualified person to take delivery from the ship.

Rule (*d*).—Explosives brought to Aden on regular licenses for local consumption shall be landed at the Pilots' Bandar, and deposited in the Port Magazine until cleared in accordance with the license.

Rule (*e*).—Explosives brought to Aden for transhipment shall, if there is not sufficient accommodation in the Port Magazine, be discharged and deposited in decked boats with closed hatches; such boats shall lie at anchor at least 600 yards north from No. 14 Buoy in bad weather, and 600 yards north from the Lightship in fine weather, and shall keep a red flag flying until the cargo is transhipped on regular licenses. If such consignment can be stored in the Port Magazine, it shall be landed at the Pilots' Bandar and deposited in the Port Magazine until transhipped on regular licenses.

Rule (*f*).—No boats shall be used for the conveyance or deposit of explosives excepting decked boats approved by the Port Officer, with closed hatches under lock and key, and they shall have the word "Explosive" in white letters a foot long painted on a black ground on each side of the boat

* Division I.—Safety cartridges, safety fuzes for blasting, railway for signals, percussion caps, fuzes for shells, and tubes friction for guns, provided that there be no more than 5 fuzes or 25 tubes in one package, and that the package be a hermetically sealed metal cylinder.

above the water line and shall keep a red flag hoisted during the time any such explosives are on board, provided that safety cartridges not exceeding 4,000 in quantity may be landed in such manner as the Port Officer may direct, and shall be deposited in accordance with rule (*d*).

Rule (*g*).—All boats laden with explosives, when required to remain at anchor, shall lie in bad weather at least 600 yards north from No. 14 Buoy and in fine weather at least 600 yards north from the Lightship.

Rule (*h*).—The consignee, agent, or other person concerned in the explosives described in Rule (*e*) shall, within one hour after the arrival of the vessel, give written notice to the Port Officer and the Assistant Resident in charge Police and A'bkári, and the last-named officer shall depute a special officer to remain in charge of such explosives until the same has been transhipped.

Rule (*i*).—The Port Officer is authorized, on occasions when he may deem it expedient, to permit ammunition properly packed in cases, when such cases do not exceed fifty in number, to be shipped on board a vessel lying at the ordinary anchorage in the Inner Harbour on the day or day before such vessel is intended to sail; ammunition permitted to be shipped under this rule must be taken in immediately on the boat going alongside, and no cargo boat or other vessel having fire on board shall be permitted to lie in the vicinity of the vessel during the time of such shipment. All fires and lights on deck must be put out one hour before any explosives are taken on board or discharged, and the fires of the main boilers must be banked unless ordered to be put out.

Rule (*j*).—If any person commits a breach of any of the foregoing rules (*a*) to (*i*) he shall be punished with fine which may extend to one thousand rupees.

(G. N. No. 9724 B, dated 24th December 1889.)

6. The Chemical Analyser to Government is authorized to grant the certificates referred to in clause IX of Rule 6 of the rules published in the Notification of the Government of India No. 1417,* dated 24th June 1887, he being the officer qualified to certify to the purity of explosives and to pronounce an opinion upon the question of their deterioration. (G. R. No. 4516, dated 9th July 1888.)

*Superseded by the Notn. of the G. of I., No. 1393, dated 8th July 1897. (Bo. Govt. Notn. No, 5283, dated 14th idem.)

7. The Railway Administrations may refuse to receive for conveyance any consignment of explosives until they have satisfied themselves that the certificate referred to in Rule 6 (XI) of the Government of India Notification No. 1417,† dated 24th June 1887, tendered therewith, actually refers to that consignment and otherwise satisfies the conditions laid down in the rules. (G. R. No. 3803, dated 26th May 1893.)

† Ditto.

8. The Port Trustees, as Conservators of the Port of Bombay, should undertake the conduct of

prosecutions in cases of breaches of the rules applying to the transport of explosives within the port of Bombay published in Government Notification No. 9724,* dated 24th December 1889. (G. Rs. Nos. 4396, dated 23rd June 1890, and 4860, dated 14th July 1890.)

*Superseded by G. N. No. 9270, dated 22nd December 1897.

9. As all explosives which are the property of Government are exempted from the operations of the Indian Explosives Act, 1884, no rules under it can be framed which could apply to such explosives. In the opinion of the Government of India, it would be better that Government Departments should follow the local rules for regulating the transport of explosives within each port than that special rules for Government explosives generally applicable to the whole of British India should be prescribed. The local rules which should be observed in the transport of explosives within the limits of the ports of Bombay, Aden and Karáchi are those sanctioned in Home Department letter No. 2322,† dated 6th December 1889. (G. I., H. D., No. 1406, dated 21st July 1890; *vide* G. Rs. Nos. 5583, dated 11th August 1890, and 7164, dated 2nd October 1890.)

10. The prescribed rules for the conveyance by rail of explosives and dangerous goods should be observed in respect of acids and similar dangerous articles consigned from England to Government Departments up-country. No exception should be made in this matter in favour of Government property. (G. R. No. 1612, dated 3rd March 1891.)

11. Carbolic acid is one of a large group of articles which come within the category of "Dangerous goods" and are apt to leak badly in railway transit. The rules of the G. I. P. Railway Company for the packing and conveyance of these goods lay down that the articles "must be contained in strong tins or in bottles corked and sealed, which must be enclosed in wooden boxes and securely packed in sawdust" so that they may be loaded in ordinary wagons. If they are not so packed, it is more than probable that other consignments in the same wagon will be spoiled and the Railway Company will be liable for damage to other goods. The Railway Company is, therefore, right in refusing to accept such articles except when packed as required by the rules, and the Governor in Council does not see that any case has been made out for the relaxation of those rules.

12. If the Commissariat Department desires to send drums of carbolic acid in their original English packing it might do so in special vans, but it is for that Department to consider which is the cheaper mode of transit.

(G. R. No. 6559, dated 13th August 1892.)

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†*Vide* Government Notifications Nos. 9724,‡ 9724-A and 9724-B, dated 24th December 1889, *supra*.

‡Superseded by G. N. No. 9270, dated 22nd December 1897.

II.—MANUFACTURE, POSSESSION AND SALE.

1. In supersession of Government Notification No. 4116, dated 5th July 1887, and in exercise of the powers conferred by Sections 5 and 7 of the Indian Explosives Act (IV of 1884) and with the previous sanction of the Governor General in Council, His Excellency the Governor in Council is pleased to make the following rules to regulate the manufacture, possession and sale of explosives in the Presidency of Bombay.

Nothing in these rules relating to the possession of explosive shall apply in any port, as defined in the Indian Ports Act, 1889, for which the Local Government may have made, or may make, special rules under the Indian Explosives Act (IV of 1884) to regulate the possession of explosive.

Nothing in these rules shall apply to the manufacture, possession or sale of any explosive—

(*a*) by order of the Government, or

(*b*) by any person employed under the Government in the execution of the Indian Explosives Act (IV of 1884), or as a keeper of a magazine, artizan, soldier, sailor, policeman, or otherwise, or enrolled as a Volunteer under the Indian Volunteers Act (XX of 1869), in the course of his employment or duty as such.

Rules under the Explosives Act, 1884, for the Manufacture, Possession and Sale of Explosives in the Presidency of Bombay.

PRELIMINARY.

[Rule 1 is identical with Rule 1 under the Transport and Import Rules.]

MANUFACTURE, POSSESSION, AND SALE.

(*a*) *General Rules.*

2. An explosive shall not be manufactured except under and in accordance with the conditions of a license to manufacture the explosive granted under these rules :

Provided that this rule shall not apply—

(*a*) to the making of a small quantity of an explosive for the purpose of chemical experiment, and not for practical use or for sale ; or

(*b*) to the filling for private use, and not for sale, of any safety cartridges to the amount allowed by these rules to be possessed for private use.

3. Whoever manufactures an explosive in contravention of Rule 2, he shall be punishable with fine which may extend to three thousand rupees.

4. An explosive shall not be possessed except under, and in accordance with, the conditions of a license to possess the explosive granted under these rules :

Provided that this rule shall not apply—

(1) to a person possessing for his private use and not for sale—

(*a*) gunpowder to an amount not exceeding on the same premises 30 lbs., or in lieu of the said quantity of gunpowder 15 lbs. of any other explosive, or in lieu of any less amount of gunpowder not so possessed, half that amount of other explosive; or

(*b*) gunpowder contained in safety cartridges to an amount not exceeding 150 lbs., or in lieu thereof 150 lbs. of any explosive contained in ammunition of the 1st division of class 6, or in lieu of any less amount of gunpowder not so possessed, that amount of any explosive so contained:

Exception.—Nothing in the foregoing portion of the proviso to this rule shall be held to authorize the possession for private use—

(*a*) of any explosive of the 5th (fulminate) class; or

(*b*) of any explosive whereof the possession has been prohibited absolutely by notification under Section 6 of the Indian Explosives Act (IV of 1884); or

(*c*) where the possession of an explosive has by notification under that section been prohibited, subject to conditions, of any such explosive except subject to those conditions:

(2) to the possession of an unlimited quantity of fireworks, if obtained and intended for immediate use and not for sale, and if kept for a period not exceeding 14 days in a safe and suitable place, and with all due precautions for the public safety:

(3) to the possession of any explosive by a carrier or other person for the purpose of transport when the same is being kept or transported in accordance with the provisions of the rules made under the Indian Explosives Act (IV of 1884) with respect to the transport of such explosive: or

(4) to the possession of any gunpower, rockets or other explosive on board any ship in pursuance of the provisions of the Merchant Shipping Acts for the time being in force, or any order or regulation under those Acts.

(5) Whoever possesses an explosive in contravention of Rule 4 shall be punishable with fine which may extend to one thousand rupees.

6. An explosive shall not be sold except under, and in accordance with, the conditions of a license to sell the explosive granted under these rules:

Provided that this rule shall not apply to any person selling any explosive which for his own private use he lawfully possesses, to any person who is not legally prohibited from possessing the same.

7. Whoever sells an explosive in contravention of Rule 6 he shall be punishable with fine which may extend to five hundred rupees.

(*b*) *Licensing of the manufacture, possession and sale of gunpowder and certain explosives.*

8. Licenses to manufacture, possess and sell, or to possess and sell, or to possess an explosive of the 1st (gunpowder) class or of the 1st division of the 6th (ammunition) class, or of the 7th (firework) class, to such total amount during the currency of the license, and in such places as shall be approved by the licensing officer, may be granted in a Presidency town and its suburbs by the Commissioner of Police, and elsewhere by the District Magistrate :

Provided that nothing in any such license shall be deemed to entitle the license-holder to keep at the same time in the place to which the license applies more than 200 lbs. of gunpowder, 500 lbs. of explosive contained in ammunition of the 1st division of the 6th (ammunition) class, and 200 lbs. of fireworks, or any such less quantity of any of these explosives as the licensing officer may direct in this behalf.

9. The following fees shall be paid for every license granted under the last foregoing rule, namely :—

(1) a fee of twenty rupees for every license to manufacture, possess and sell the maximum quantity of explosive mentioned in the last foregoing rule, or any less quantity ;

(2) a fee of ten rupees for every license to manufacture, possess and sell half the quantity of explosive mentioned in the last foregoing rule, or any less quantity ;

(3) a fee of five rupees for every license to manufacture, possess and sell a fourth of the quantity of explosive mentioned in the last foregoing rule, or any less quantity ;

(4) a fee of ten rupees to possess and sell the maximum quantity of explosive mentioned in the last foregoing rule, or any less quantity ;

(5) a fee of five rupees to possess and sell half the quantity of explosive mentioned in the last foregoing rule, or any less quantity ;

(6) a fee of two rupees eight annas to possess and sell a fourth of the quantity of explosive mentioned in the last foregoing rule, or any less quantity ; and

(7) a fee of eight annas for every license to possess explosives.

10. Every license granted under Rule 8 shall be in Form A, B or C in the schedule hereto annexed, as the case may be, and shall be subject to the conditions prescribed therein.

11. Whoever commits a breach of any condition subject to which a license under Rule 8 is granted, shall be punishable with fine which may extend to five hundred rupees.

(c) *Licensing of the manufacture of other explosives.*

12. Licenses to manufacture explosives other than those referred to in Rule 8 shall be granted by the Governor General in Council on payment of such fees, in such form, for such term and subject to such conditions as the Governor General in Council may in each case prescribe:

Provided that the Governor General in Council shall, in the case of any such license, prescribe all the conditions which are hereinafter prescribed for licenses to possess an explosive of the same description and quantity as the manufacturing license is to cover.

13. Whoever commits a breach of any condition subject to which a license under Rule 12 is granted, shall be punishable with fine which may extend to three thousand rupees.

(d) *Licensing of the possession of small quantities of other explosives.*

14. Licenses for the possession, at such places as shall be approved by the licensing officer, of explosives other than those specified in Rule 8 may, if the explosive is not one of the 5th (fulminate) class, and if the quantity to be possessed at the same time does not exceed 60 pounds, be granted in a Presidency-town and its suburbs by the Commissioner of Police, and elsewhere by the District Magistrate.

15. Every license granted under Rule 14 shall be in Form D in the schedule hereto annexed, and shall be subject to the conditions prescribed therein. A fee of five rupees shall be paid for every such license.

16. Whoever commits a breach of any condition subject to which a license under Rule 14 is granted, shall be punishable with fine which may extend to one thousand rupees.

(e) *Licensing of the possession of explosives generally.*

17. Licenses for the possession of explosives other than those which may be issued under Rules 8 and 14 may, if the explosive is not one of the 5th (fulminate) class, be granted by the Local Government in accordance with the following procedure :—

(1) The applicant shall submit to the District Magistrate, or, in a Presidency-town and its suburbs, to the Commissioner of Police, an application in writing accompanied by a plan (drawn to scale) of the place in which it is proposed to keep the explosive (herein referred to as the magazine) and the site thereof.

(G. N. No. 2621, dated 18th April 1898).

Note.—If an application has already been made to the Local Government for the grant or approval of a site for a magazine or for permission to erect a magazine for the storage of the explosives in respect of which the application for license is being made, the fact should be so stated in the application for the license and a copy of any order or orders passed on the subject should be appended.

(2) The application shall specify such of the following matters as are applicable, namely—

(*a*) the boundaries of the land forming the site of the magazine, and either any belt of land surrounding the site which is to be kept clear, and the buildings and works from which it is to be kept clear, or the distances to be maintained between the magazine, or any part thereof, and other buildings and works;

[If a table of minimum distances has been prescribed in this behalf by the Governor General in Council, or the Local Government with the sanction of the Governor General in Council, the distances to be maintained between the magazine and the various kinds of buildings shall not be less than those specified for the explosive in question (when stored in the quantity intended) in the Government list of distances. Pending the issue of such table of distances as aforesaid, the requisite information as to the distance to be maintained between the magazine, or any part thereof, and other buildings and works, shall be given in Form G in the schedule hereto annexed, which form should be obtained by the applicant from the Chief Inspector of Explosives, Madras and Bombay Presidencies.] (G. N. No. 2621, dated 18th April 1898).

(*b*) the situation, character and construction of all the mounds, buildings, and works on or connected with the magazine, and the distances thereof from each other;

(*c*) the amount of explosives and of ingredients thereof wholly or partly mixed to be allowed at the same time within the boundaries of the magazine; and

(*d*) any special terms which the applicant may propose by reason of any special circumstances arising from the locality, the situation or construction of any buildings or works, or the nature of any process or otherwise.

(3) Upon receipt of the said application—

(*a*) The District Magistrate or Commissioner of Police, as the case may be, shall thereupon cause notice to be published of the application, and fix a date on which any persons shall be heard objecting to the establishment of a magazine on the proposed site, who have not less than seven clear days before the day of hearing, sent to the said District Magistrate or Commissioner of Police, and to the applicant, notice of their intention to appear and object, with their name, address, and calling, and a short statement of the grounds of their objection.

(*b*) Where the site of the proposed magazine is situate within, or within one mile of, the limits of the jurisdiction of any Municipality or of any Port authority, the applicant shall serve on such authority notice of the application, and of the date of hearing by the District Magistrate or Commissioner of Police.

(c) The said notices shall be published and served at the cost of the applicant by the District Magistrate or Commissioner of Police not less than one month before the date of hearing.

(d) The District Magistrate or Commissioner of Police shall fix the date of hearing as soon as practicable after application is made to him, and the time so fixed shall be as soon as practicable after the expiration of the said month from the publication and service of the notices by the applicant.

(e) On consideration of the application, and on making such enquiry as may be deemed necessary, the District Magistrate or Commissioner of Police may dissent altogether from the establishment of such new magazine on the proposed site, or assent thereto, either absolutely, or on any conditions requiring additional restrictions or precautions.

(f) On the completion of the enquiry, the District Magistrate or Commissioner of Police shall forward the application with his recommendation to the Local Government. The Local Government may thereupon grant the license applied for, either in accordance with the recommendation of the District Magistrate or Commissioner of Police, or with the addition of any additional restrictions and precautions as may be deemed proper, or may refuse such license:

Provided that, if the distance of the proposed magazine from any dwelling-house, highway, street, public thoroughfare or public place is less than 200 yards, or if for any other reason it considers it advisable to do so, the Local Government shall, before granting the license, obtain the opinion of an Inspector of Expolsives after inspection of the place by him.

If a table of distances to be observed has been prescribed, it will be sufficient to see that the provisions regarding the minimum distance so laid down for the case is not infringed.

Provided that, if the application is for the renewal of a license issued prior to the issue of the table of distances, the Local Government may, if the Inspector of Explosives advises that this can be done without danger, renew the license without requiring that the table of distances shall be complied with.

(g) If the Local Government grant a license, it shall forward the same to the District Magistrate or Commissioner of Police, who, when satisfied that the magazine is sufficiently completed according to the license to justify the use thereof, shall confirm the license; but, until so confirmed, the license shall not come into force.

18. A fee of Rs. 20 shall be paid for every license granted under Rule 17.

19. Every license granted under Rule 17 shall be in Form E in the schedule hereto annexed, and shall be subject to the conditions prescribed therein.

19A. When the previous sanction of the Government of India and subject to any conditions or restrictions that may be deemed necessary, the Local Government may authorize the possession of explosives under Rule 17 in a floating magazine, and may direct the necessary modifications in the procedure prescribed in Rule 17 and in license Form E in such special cases.

20. Whoever commits a breach of any conditions subject to which a license under Rule 17 is granted shall be punishable with fine which may extend to one thousand rupees.

21. Licenses for the possession of explosives of the 5th (fulminate) class shall be granted by the Governor General in Council on payment of such fees and in such form, and subject to such conditions, as he may in each case prescribe.

22. Whoever commits a breach of any condition subject to which a license is granted under Rule 21 shall be punishable with fine which may extend to one thousand rupees.

(*e*) *Licensing of the sale of other explosives.*

23. Licenses for the sale of explosives other than those referred to in Rule 8 may be granted in a Presidency-town and its suburbs by the Commissioner of Police, and elsewhere by the District Magistrate, to any person licensed to possess the same.

24. A fee of five rupees shall be paid for every license granted under Rule 23.

25. Every license granted under Rule 23 shall be in Form F in the schedule hereto annexed, and shall be subject to the conditions therein prescribed.

26. Whoever commits a breach of any condition subject to which a license under Rule 23 is granted, shall be punishable with fine which may extend to five hundred rupees.

(*f*) *Supplementary.*

27. The officers hereinunder mentioned are authorized, within the areas respectively specified below,—

(*a*) to enter, inspect and examine any place, carriage or vessel in which an explosive is being manufactured, possessed, used, sold, transported or imported under a license granted under the Indian Explosives Act (IV of 1884) or in which they have reason to believe that an explosive has been or is being manufactured, possessed used, sold, transported or imported in contravention of that Act, or of the rules thereunder;

(*b*) to search for explosives therein;

(*c*) to take samples of any explosive found therein, on payment of the value thereof; and

(*d*) at their discretion to seize, detain, remove and, if necessary for the public safety, destroy any explosive found therein in respect of which there may be reason to believe that the provi-

sions of the said Act or of the rules thereunder have been contravened.

Areas.	*Officers.*
In all parts of the Presidency of Bombay.	The Superintendent of the Gunpowder Factory, Kirkee. The Assistant Superintendent of the Gunpowder Factory, Kirkee.
Within their respective districts.	All District Magistrates.
Within the areas respectively subject to their jurisdiction.	All Magistrates subordinate to the District Magistrate.
In the Town of Bombay and its suburbs.	The Commissioner of Police, Bombay, and all Police officers of rank not below that of Inspector, if specially deputed in that behalf by the Commissioner of Police.

Provided that—

(1) whenever the Superintendent or the Assistant Superintendent of the Gunpowder Factory, Kirkee, or any Magistrate subordinate to the District Magistrate seizes, detains or removes any such explosive, he shall report the fact to the District Magistrate; and that

(2) neither the Superintendent nor the Assistant Superintendent of the said Factory, nor any Magistrate subordinate to the District Magistrate, shall destroy any such explosive without the previous sanction of the District Magistrate.

23. A person licensed to possess an explosive shall not be required to take out a license for the manufacture of the explosive by reason that in connection with his magazine or licensed premises he fills for sale or otherwise any cartridges for small arms with the said explosive:

Provided that he observes the following regulations, namely:—

(1) There shall not be in the room in which such filling is being carried on more than five pounds of gunpowder, or an amount to be prescribed by the Local Government in this behalf of any other explosive, except it is made up into safety cartridges;

(2) Any work unconnected with the making of the cartridges shall not be carried on in the room while such filling is being carried on;

(3) There shall not be in the room while such filling is being carried on any fire nor any artificial light, except a light of such construction, position or character as not to cause any danger of fire or explosion;

(4) The room in which the filling is carried on shall be detached from the magazine, but in the immediate neighbourhood thereof, and at such distance therefrom as may be specified on the license by the authority granting the same; and

(5) The occupier shall give notice to the authority granting his license that he intends to carry on such filling of cartridges as is allowed by this rule.

28A. A person licensed to possess an explosive shall not be required to take out a license for manufacture by reason that, in connection with his magazine or licensed premises he, by filling cartridges, making charges, dry, sifting, fitting or otherwise, adapts or prepares the said explosive for use exclusively in his mine or quarry or in some excavation or work carried on by him, or under his control.

Provided that he observes the following regulations, namely:—

(1) There shall not be in the workshop in which such adaptation or preparation is carried on more than 100 lbs. of gunpowder, or an amount to be prescribed by the Local Government in this behalf of any other explosive;

(2) Any work unconnected with such adaptation or preparation shall not be carried on in the said workshop while adaptation or preparation is being carried on;

(3) The said workshop shall be detached from the magazine, but in the immediate neighbourhood thereof, and at such distance therefrom as may be specified on the license by the authority granting the same;

(4) An explosive of one description shall not be converted into the explosive of another description, and shall not be unmade or resolved into its ingredients; and

(5) The occupier shall give notice to the authority granting his license that he intends to carry on such adaptation or preparation as is allowed by this rule.

GENERAL.

29. Every license granted under these rules shall be liable to be forfeited on breach of any of the conditions subject to which it is granted.

30. If a person licensed to manufacture, possess or sell an explosive, dies or becomes bankrupt, or becomes mentally incapable or otherwise disabled, the person carrying on the business of such licensee shall not be liable to any penalty or forfeiture under the Indian Explosives Act (IV of 1884) or the rules thereunder for carrying on the business or acting under the license during such reasonable time as may be necessary to allow him to make an application to the authority granting the license for a new license in his own name during the currency of the unexpired portion of the original license. Such new license shall be granted on payment of one rupee.

31. The fees leviable under these rules shall be taken in the shape of impressed stamps. Applications for licenses or renewals of licenses shall, if not otherwise provided, be written on plain paper, the licenses themselves being issued on impressed stamps of value equal to the amount of fee leviable in respect of such licenses or renewals.

32. All licenses except licenses to manufacture an explosive under Rule 12, or to possess explosive of the 5th (fulminate) class under Rule 21, shall

expire on the 31st December of the year for which they are granted. Licenses granted under Rule 12, 21, shall be current for the terms therein specified. But the currency of a license may, unless the circumstances have so changed that the grant of a new license would either not be authorized under the Act and the rules, or is deemed objectionable by the licensing authorities an application previous to its expiration, be renewed on payment of the original fee.

33. When a license granted in accordance with these rules is lost, or accidentally destroyed, a duplicate may be granted to the licensee on payment of a fee of eight annas.

34. Any person holding a license, or acting under a license, granted in accordance with these rules, shall be bound to produce the same, when called upon to do so by any Inspector of Explosives or any Magistrate or by any Police officer in charge of a Police station, or by any Police officer of higher rank.

35. All Magistrates or other authorities acting under these rules shall perform their duties subject to the control of their executive superiors and of the Local Government.

36. Any authority empowered to grant a license under the foregoing rules may, if he thinks fit, direct by an order written on the license that it shall have the effect of a like license under the Indian Arms Act (XI of 1878).

G. N. No. 8364, dated 28th December 1898.

37. Any persons lawfully entitled under the Indian Arms Act (XI of 1878), or the rules thereunder, to possess any explosive coming under the head of ammunition as defined in that Act, may possess, without license under these rules, any such explosive in such quantities as may be prescribed, by that Act, or the rules thereunder, or, when no quantities are prescribed, in reasonable quantities for his own private use.

SCHEDULE.

Form A.

(*See Rule 8.*)

FEE— RUPEES IN STAMPS.

License to manufacture, sell, and possess gunpowder or an explosive of the 1st division of the 6th (Ammunition) class or of the 7th (Firework) class.

Granted in a Presidency-town and its suburbs by the Commissioner of Police and elsewhere by the District Magistrate.

Name, &c., of license-holder, and place of residence.	Place of business, factory, or shop.	Maximum quantity of explosive to be kept at any one time.	Description and quantity to be manufactured during the year.	Description and quantity to be possessed and sold during the year.	Date on which license expires.
					The 31st of December 189

_____ *District.*
_____ *189* .

Seal.

(Signature)

_____ *of* _____

Conditions.

1. This license is given subject to the provisions of the Indian Explosives Act (IV of 1884) and the rules thereunder.

2. The license-holder shall keep records and accounts of all explosive manufactured, of all stock in hand, and of all sales, in such form as the Local Government may from time to time direct.

3. The license-holder shall exhibit his stock and his books of manufacture and sales to any Magistrate or to any Police officer not below the rank of Inspector, when such officer may call upon him so to do.

4. The explosive shall be manufactured in a tent or any lightly constructed building exclusively appropriated for the purpose and separated from any dwelling-house by the distance—

(*a*) in the case of gunpowder, of 100 yards,

(*b*) in the case of an explosive of the 1st division of the 6th (Ammunition) class or of the 7th (Firework) class, of 50 yards,

and by the same distances from any highway, street, public thoroughfare, or public place. In the case of filling cartridges for small arms the operation may, if preferred, be carried out in the upper room of a building: Provided that no more than 5 lbs. of explosive (except such as may be contained in safety cartridges) shall be in the room where the operation is being carried on. In all other cases the manufacture shall be carried on in a one-storeyed building.

5. All sales of explosive under this license shall be effected upon the premises shown on the face of the license.

6. An explosive shall not be sold to any child apparently under the age of 13 years.

7. The explosive possessed by the licensee shall be kept in a substantially constructed uninflammable building, approved by such officer as the Local Government may prescribe, or in a fire-proof safe separated from any dwelling-house, highway, street, public thoroughfare, or public place by the distances laid down in condition No. 4, and made and closed so as to prevent unauthorized persons having access thereto, and to secure it from danger without:

Provided that a quantity not exceeding 50 lbs. of gunpowder, or in lieu of each pound of gunpowder not so kept, 2 lbs. of explosive contained in ammunition of the 1st division of class 6, or an equivalent quantity of an explosive of the 7th (firework) class, may be kept inside a dwelling-house, or in any building other than as last aforesaid, in a receptacle exclusively appropriated to keeping explosive:

Provided also that no explosive containing its own means of ignition (other than explosive of the 1st division of the 6th (Ammunition) class), shall be kept in a fire-proof safe.

8. All articles or substances of explosive or highly inflammable nature shall be kept at a safe

distance from the explosive and from any room or part of a building, fire-proof safe, or receptacle containing the same, and no one entering such room or part of any building or such safe or receptacle shall have any iron or steel in their possession, or attached to or on their boots or shoes.

9. Neither the building exclusively appropriated for the purpose of manufacturing or keeping the explosive, nor the fire-proof safe or receptacle, shall have any exposed iron or steel (except machinery necessary for the manufacture) in the interior thereof.

10. All explosives exceeding 5 lbs. in amount of the 1st division of the 6th (ammunition) class or of the 2nd division of the 7th (firework) class, and all other explosives exceeding 1 lb. in amount, shall be kept in a substantial case, bag, canister, or other receptacle made and closed so as to prevent the explosives from escaping, and is publicly exposed for sale or sold, the outermost receptacle containing such explosives shall have affixed the name of explosives in conspicuous characters by means of a brand or securely attached label or other mark.

11. Each description of explosive which may be kept under this license shall be separated by an intervening partition of such substance and character, or by such intervening space, as will effectually prevent explosion or fire in the one communicating with the other. Explosives of the same class, however, may be kept together; and gunpowder may be kept with safety fuzes.

*12. The license-holder shall affix to his shop or place of business a signboard as required by Rule 11 of the rules framed under the Indian Arms Act (XI of 1878) and shall post up in his shop a copy of Section 28 of that Act.

*13. The license-holder shall at the time of purchase endorse upon the license of every purchaser holding a license under Form VIII or IX of the forms prescribed under the Indian Arms Act (XI of 1878) the following particulars :—

(*a*) the name and address of the person who takes delivery of the articles sold ;

(*b*) the nature and amount of the articles sold ;

(*c*) the date of sale ;

and shall append his signature to the endorsement.

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* These conditions are to be added only when the authority granting this license directs, by an order written thereon, that this license shall have the effect of a like license granted under the Indian Arms Act, (XI of 1878).

Form B.

(*See Rule 8.*)

FEE— RUPEES IN STAMPS.

License to sell and possess gunpowder or explosive of the 1st division of the 6th (Ammunition) class or of the 7th (Firework) class.

Granted in a Presidency-town and its suburbs by the Commissioner of Police and elsewhere by the District Magistrate.

Name, &c., of license-holder and place of residence.	Place of business, factory, or shop.	Maximum quantity of explosive to be kept at any one time.	Description and quantity of explosive to be possessed and sold during the year.	Date on which license expires.
				The 31st of December 189 .

_____ *District,* } Seal. (Signature)
_____ *189* . } _____ *of* _____

Conditions.

1. This license is given subject to the provisions of the Indian Explosives Act (IV of 1884) and the rules thereunder.

2. The license-holder shall keep records and accounts of all explosives in stock and of all sales, in such form as the Local Government may from time to time direct.

3. The license-holder shall exhibit his stock and his books and records of sales to any Magistrate or to any Police Officer not below the rank of Inspector when such officer may call upon him so to do.

4. All sales of explosive under this license must be effected upon the premises shown on the face of the license.

5. An explosive shall not be sold to any child apparently under the age of 13 years.

6. The explosive shall be kept in a substantially constructed uninflammable building approved by such officer as the Local Government may prescribe, or a fire-proof safe separated from any dwelling-house, highway, street, public thoroughfare, or public place by the prescribed distances,* and made and closed so as to prevent unauthorized persons having access thereto, and to secure it from danger from without:

Provided that 50 lbs. of gunpowder or, in lieu of each pound of gunpowder not so kept, 2 lbs. of explosive contained in ammunition of the 1st division of class 6, or an equivalent quantity of explosive of the 7th (firework) class, may be kept inside a dwelling-house, or in any building other than as last aforesaid, in a receptacle exclusively appropriated to keeping explosive:

*In the case of gunpowder, 100 yards.

In the case of explosive of the 1st division of the 6th (Ammunition) class of the 7th (Firework) class, 50 yards.

Provided also that no explosive containing its own means of ignition (other than explosive of the 1st division of the 6th (Ammunition) class) shall be kept in a fireproof safe.

7. All articles or substances of an explosive or highly inflammable nature shall be kept at a safe distance from the explosive and from any room or part of a building, fire-proof safe, or receptacle containing the same, and no one entering such room or part of any building or such safe or receptacle shall have any iron or steel in their possession, or attached to or on their boots or shoes.

8. Neither the building exclusively appropriated for the purpose of keeping the explosive, nor the fire-proof safe or receptacle referred to above, shall have any exposed iron or steel in the interior thereof.

9. All explosives exceeding 5 lbs. in amount of the 1st division of the 6th (ammunition) class or of the 2nd division of the 7th (firework) class, and all other explosives exceeding 1 lb. in amount shall be kept in a substantial case, bag, canister, or other receptacle made and closed so as to prevent the explosives from escaping, and when publicly exposed for sale or sold, the outermost receptacle containing such explosives shall have affixed the name of the explosives in conspicuous characters by means of a brand or securely attached label or other mark.

10. Each description of explosive which may be kept under this license shall be separated by an intervening partition of such substance and character, or by such intervening space, as will effectually prevent explosion or fire in the one communicating with the other. Explosives of the same class, however, may be kept together, and gunpowder may be kept with safety fuzes.

* 11. The license-holder shall affix to his shop or place of business a signboard as required by Rule 11 of the Rules framed under the Indian Arms Act (XI of 1878) and shall post up in his shop a copy of Section 28 of that Act.

†12. The license-holder shall at the time of purchase endorse upon the license of every purchaser holding a license under Form VIII or IX of the forms prescribed under the Indian Arms Act (XI of 1878), the following particulars :—

(*a*) the name and address of the person who takes delivery of the articles sold ;

(*b*) the nature and amount of the articles sold ;

(*c*) the date of sale ;

and shall append his signature to the endorsement.

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* In the case of gunpowder, 100 yards.

In the case of explosive of the 1st division of the 6th (Ammunition) class or of the 7th (Firework) class, 50 yards.

† These conditions are to be added only when the authority granting this license directs, by an order written thereon, that this license shall have the effect of a like license granted under the Indian Arms Act (XI of 1878).

Form C.

(*See Rule* 8.)

FEE—EIGHT ANNAS IN STAMPS.

License to possess gunpowder or an explosive of the 1st division of the 6th (Ammunition) class or of the 7th (Firework) class.

Granted in a Presidency-town and its suburbs by the Commissioner of Police and elsewhere by the District Magistrate.

Name, &c., of license-holder, and place of residence.	Description and quantity of explosive to be possessed during the year.	Place with full details where explosive is to be possessed.	Maximum quantity of explosive to be kept at any one time.	Date on which license expires.
				The 31st of December 189 .

_____ *District.*
_____ *188* .

Seal.

(Signature)
_____ *of* _____

Conditions.

1. This license is given subject to the provisions of the Indian Explosives Act (IV of 1884) and the rules thereunder.

2. The explosive shall be kept in a substantially constructed uninflammable building approved by such officer as the Local Government may prescribe, or in a fire-proof safe separated from any dwelling-house, highway, street, public thoroughfare, or public place by the prescribed distances,* and made and closed so as to prevent unauthorized persons having access thereto, and to secure it from danger from without:

Provided that 50 lbs. of gunpowder, or in lieu of each pound of gunpowder not so kept, 2 lbs. of explosive contained in ammunition of the 1st division of class 6, or an equivalent quantity of explosive of the 7th (firework) class may be kept inside a dwelling-house or in any building other than as last aforesaid, in a receptacle exclusively appropriated to keeping explosive:

Provided also that no explosive containing its own means of ignition (other than explosive of the 1st division of the 6th (Ammunition) class) shall be kept in a fire-proof safe.

3. All articles or substances of an explosive or highly inflammable nature shall be kept at a safe distance from the explosive and from any room or part of a building, fire-proof safe, or receptacle containing the same, and no one entering such room or part of any building or such safe or receptacle shall have any iron or steel in their possession, or attached to or on their boots or shoes.

* In the case of gunpowder, 100 yards.

In the case of an explosive of the 1st division of the 6th (Ammunition) class or of the 7th (Firework) class, 50 yards.

4. Neither the building exclusively appropriated for the purpose of keeping the explosive, nor the fire-proof safe or receptacle referred to above shall have any exposed iron or steel in the interior thereof.

5. All explosive exceeding 5 lbs. in amount of the 1st division of the 6th (ammunition) class or of the 2nd division of the 7th (firework) class, and all other explosives exceeding 1 lb. in amount shall be kept in a substantial case, bag, canister or other receptacle made and closed so as to prevent the explosives from escaping.

6. Each description of explosive which may be kept under this license shall be separated by an intervening partition of such substance and character, or by such intervening space as will effectually prevent explosion or fire in the one communicating with the other. Explosives of the same class, however, may be kept together, and gunpowder may be kept with safety fuzes.

7. The license-holder shall at the time of purchase have the following particulars endorsed upon his license by the vendor from whom he purchases and under the vendor's signature:—

(*a*) the name and address of the person who takes delivery of the articles purchased;

(*b*) the nature and amount of the articles purchased;

(*c*) the date of purchase.

Form D.

(*See Rule 14.*)

FEE—FIVE RUPEES IN STAMPS.

License to possess explosives.

Granted in a Presidency-town and its suburbs by the Commissioner of Police and elsewhere by the District Magistrate.

Name, &c., of license-holder and place of residence.	Place of business or shop.	Description of Explosive.	Maximum quantity of explosive (not exceeding 60 lbs.) to be kept at any one time.	Date on which license expires.

_____ *District,*
_____ *189*

Seal.

(Signature)
_____ *of* _____

Conditions.

1. This license is given subject to the provisions of the Indian Explosives Act (IV of 1884) and the rules thereunder.

2. The explosive shall be kept in a substantially constructed building exclusively appropriated for the purpose and detached from a dwelling-house,

and at a safe distance from any highway, street, public thoroughfare, or public place, made and closed so as to prevent unauthorized persons having access thereto, and to secure it from danger from without:

Provided that a quantity not exceeding 15 lbs. of such explosive may be kept inside any building other than as last aforesaid, in a receptacle exclusively appropriated to keeping explosive.

3. All articles or substances of an explosive or highly inflammable nature shall be kept at a safe distance from the explosive and from any building or receptacle containing the same.

4. Neither the building exclusively appropriated for the purpose of keeping the explosive nor the receptacle shall have any exposed iron or steel in the interior thereof.

5. All such explosives exceeding 1 lb. in amount shall be kept in a substantial case, bag, canister, or other receptacle made and closed so as to prevent the explosives from escaping.

6. Each description of explosive which may be lawfully kept under this license shall be separated by an intervening partition of such substance and character, or by such intervening space, as will effectually prevent explosion or fire in the one communicating with the other.

7. The license-holder shall, at the time of purchase, have the following particulars endorsed upon his license by the vendor from whom he purchases and under the vendor's signature:—

(*a*) the name and address of the person who takes delivery of the articles purchased;

(*b*) the nature and amount of the articles purchased;

(*c*) the date of purchase.

Form E.

(*See Rule 17.*)

FEE—TWENTY RUPEES IN STAMPS.

License to possess explosives.

Granted by the Local Government.

Name of license-holder and residence.	Boundaries of the land forming the site of the magazine to which the license applies.	Situation, character, and construction of the buildings and works connected with the magazine.	Description of explosive to be possessed.	Amount of explosive to be possessed at the same time in the magazine and within the boundaries of the site thereof.	Date on which license expires.

_____ *District,* } (Signature)

_____ *189* . } Seal. _____ *of* _____

Conditions.

1. This license is given subject to the provisions of the Indian Explosives Act (IV of 1884) and the rules thereunder.

2. There shall not be at the same time in the magazine an amount of explosive exceeding the amount specified in the license.

3. The magazine shall be used only for the keeping of the explosive or explosives specified in the license, and of receptacles for, or tools or implements for work connected with the keeping of such explosive or explosives.

4. The interior of the magazine and the benches, shelves, and fittings therein, shall be so constructed or so lined or covered as to prevent the exposure of any iron or steel, and the detaching of any grit, iron, steel, or similar substances in such manner as to come into contact with the explosive, and such interior, benches, shelves, and fittings shall, so far as is reasonably practicable, be kept free from grit and otherwise clean; and in the case of any explosive being possessed which is liable to be dangerously affected by water, due precautions shall be taken to exclude water therefrom.

5. The magazine shall have attached thereto a sufficient lightning conductor which shall be tested at least once a year.

6. Before repairs are done to or in any part of a room or magazine, it shall, as far as is practicable, be cleaned by the removal of all explosive or mixed ingredients thereof, and the thorough washing out of such room or part; and after such cleaning, these conditions shall cease to apply to explosive until such room or part of the magazine is again taken into it.

7. Except after such cleaning, all tools and implements used in, or in any repairs to, any part of the magazine shall be made only of wood, copper, or brass, or some soft metal or material, or shall be covered with some safe and suitable material.

8. Due provision shall be made by the use of suitable working clothes without pockets, suitable shoes, searching and otherwise, or by some such means for preventing the introduction into the magazine of fire, lucifer matches, or any substance or article likely to cause explosion or fire, or any iron, steel or grit; but this rule shall not prevent the introduction of an artificial light of such construction, position, or character as not to cause any danger of fire or explosion.

9. No person shall smoke in any part of the magazine.

10. No person under the age of 16 years shall be employed in or enter the magazine except in the presence and under the supervision of some grown-up person.

11. Two or more descriptions of explosive, which may lawfully be possessed in a licensed magazine,

may be passed in the same magazine, if they are separated from each other by an intervening partition of such substance and character, or by such intervening space, as will effectually prevent explosion or fire in the one communicating with the other, subject to the following qualifications:—

(*a*) The various explosives of classes 1 (gunpower), 2 (nitrate-mixture), 3 (nitro-compound), and 4 (chlorate-mixture), safety fuze belonging to the 1st division of class 6 (ammunition), and such of the various explosives of the 2nd division of class 6 (ammunition) as do not contain any exposed iron or steel, may be kept with each other without any intervening partition or space.

(*b*) The various explosives of the 1st division of class 6 (ammunition) may be kept with each other without any intervening partition or space.

(*c*) Such of the various explosives of the 2nd division of class 6 (ammunition) as contain any exposed iron or steel may be kept with each other without any intervening partition or space.

(*d*) The various explosives of the 3rd division of class 6 (ammunition) may be kept with each other without any intervening partition or space.

(*e*) The various explosives of class 7 (firework) may be kept with each other without any intervening partition or space.

Save as aforesaid, two or more descriptions of explosives shall not be kept in the same magazine.

12. The licensee and every person employed in or about the magazine shall take all due precaution for the prevention of accidents by fire or explosion in the same, and for preventing unauthorized persons having access to the magazine or to explosives therein, and shall abstain from any act whatever which tends to cause fire or explosion, and is not reasonably necessary for the purpose of the work in such magazine.

13. The distances to be maintained between the magazine, or any part thereof, and other buildings and works shall be those specified in the distance* schedule (or "schedules" as the case may be) in Form H, attached to this license. G. N. No. 2261, dated 18th April 1898.

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* The form of this distance schedule is given below.

Form F.

(See Rule 23.)

FEE—FIVE RUPEES IN STAMPS.

License to sell explosives.

Granted in a Presidency-town and its suburbs by the Commissioner of Police and elsewhere by the District Magistrate.

Name, &c., of license-holder, and place of residence.	Place of business or shop.	Description of explosive to be sold.	Date on which license expires.

_____ *District.*
_____ *189* .

Seal.

(Signature)
_____ *of* _____

Conditions.

1. This license is given subject to the provisions of the Indian Explosives Act (IV of 1884) and the rules thereunder.

2. The license-holder shall keep records and accounts of all explosives in stock, and of all sales, in such form as the Local Government may from time to time direct.

3. Explosives shall not be sold to any child apparently under the age of 13 years.

4. All explosive exceeding 1 lb. in weight, when publicly exposed for sale or sold, shall be in a substantial case, bag, canister, or other receptacle made and closed so as to prevent the explosives from escaping, and the outermost receptacle containing such explosives shall have affixed the name of the explosives with the word "Explosive" added thereto in conspicuous characters by means of a brand or securely attached label or other mark.

Form G.

(*See Rule 17.*)

G. N. No. 2621, dated 18th April 1898.

FORM G.

EXPLOSIVES ACT, 1884.

Registry No.

Distances from the Magazine proposed to be established at _____

To be kept clear * from the undermentioned Buildings and Works.

Buildings and Works.	Distance to be kept clear, not less than	Reply.	Remarks.
Room used in connection with the Magazine in pursuance of Rule 28 framed under Section 5 of the Act	Yards.		
Workshop used in connection with the Magazine in pursuance of Rule 28-A framed under Section 5 of the Act	,,		
Mineral or private railway, whether worked by steam or otherwise	,,		
Highway or public foot-path	,,		
Promenade or open place of resort for the public or for persons carrying on any trade or business	,,		
Canal or navigable water	,,		
Dock	,,		
River wall or sea wall	,,		
Pier or jetty	,,		
Reservoir	,,		
Room or workshop in connection with another magazine, store, or registered premises ...	,,		
Any other room or workshop, or any shop ...	,,		
Magazine for explosive	,,		
Store for explosive	,,		
Furnace, kiln, or fire for the use of any boiler engine, or machine, or for any manufacturing purpose	,,		
Public railway	,,		
Dwelling-house, *with* the consent, in writing, of the occupier	,,		
Dwelling-house, *without* such consent ...	,,		
Factory not belonging to Government ...	,,		
Church or chapel	,,		
University, college, or school	,,		
Hospital or public institution	,,		
Town-hall or court of justice	,,		
Covered market...	,,		
Theatre or building wherein persons are accustomed to assemble	,,		
Public building in charge of the Government or of the Public Works Department on behalf of Government, or of the Municipality	,,		

Note.—The applicant for the license should state in the third column whether he is able to observe the distances assigned in the second column or not.

In any case where he is unable to observe the full distance assigned, he should state what distance he can observe, and in the column of "Remarks" should set forth the grounds, if any, upon which he relies as justifying such reduction of distance, *e.g.*, whether the Magazine will be protected by mounds, or by the natural features of the ground, or otherwise.

Signature of Applicant _____

Postal Adress of Applicant _____

Date _____

* The distances will be required to be kept clear not merely on the first establishment of the Magazine, but during the continuance of the license.

Form H.

(*Distance Schedule referred to in Condition 13 of Form E.*)

Form H.

EXPLOSIVES ACT, 1884.

Registry No.

Schedule.

Distances to be maintained between the Magazine and other buildings and works :—

From every	Not less than
Room used in connection with the magazine in pursuance of Rule 28 framed under Section 5 of the Act	
Workshop used in connection with the magazine in pursuance of rule 28-A, framed under Section 5 of the Act	
Mineral or private Railway, whether worked by steam or otherwise	
Highway or public foot-path	
Promenade or open place of resort for the public or for persons carrying on any trade or business	
Canal or navigable water	
Dock	
River wall or sea wall	
Pier or jetty	
Reservoir	
Room or workshop in connection with another magazine, store, or registered premises ...	
Any other room or workshop, or any shop ...	
Magazine for explosive	
Store for explosive	
Furnace, kiln or fire for the use of any boiler, engine or machine, or for any manufacturing purposes	
Public Railway...	
Dwelling-house *with* the consent, in writing, of the occupier	
Dwelling-house *without* such consent	
Factory not belonging to Government ...	
Church or chapel	
University, college or school	
Hospital or public institution	
Town-hall or court of justice	
Covered Market	
Theatre or building wherein persons are accustomed to assemble	
Public building in charge of the Government or of Public Works Department on behalf of Government, or of the Municipality ...	

Provided that in the case of any building or work above-mentioned which is so screened from the Magazine by the natural features of the ground, or by good and sufficient artificial mounds of earth, as not to be visible from any part of such Magazine, the distance assigned above as that to be observed between such building or work and the Magazine may be reduced by one-half.

Provided also that in the case of any building or work above-mentioned which is so screened from the Magazine by an intervening hill that a line drawn from any part of such building or work to any part of such Magazine would pass through such hill, the distance assigned by this schedule as that to be observed between such building and work and the Magazine may be reduced by three-fourths, subject nevertheless to a notification in writing from Government Inspector

that, in his judgment, the intervening hill, in respect of which such reduction is claimed, is not of a character to justify such reduction, whereupon this proviso authorising such reduction as aforesaid shall be deemed not to apply in respect of the said building or work.

The distances to be maintained between the Magazine and such buildings and works as are specified in this schedule shall be those set forth in the said schedule; and if at any time after the grant of this license, by reason of the approach of any such buildings or works, the Magazine ceases to be beyond the distances therein specified, this license shall cease to authorise the use of the Magazine for the keeping of explosives.

Notes.—(*a*) Buildings and Magazines inside a Factory will be required to preserve the distances from each other specified in the first (Workshop) line of the schedule. The same rule will apply to two or more Magazines, *not* in a factory belonging to the same occupier or by mutual consent of the respective occupiers.

(*b*) Detonators may be kept in an annexe near to or adjoining a Magazine under the following conditions:—

(1) The amount of explosive contained in the detonators must not exceed 100 lbs. reckoned in the proportion of not less than 2¼ lbs. of explosive per 1,000 detonators. (This proportion represents roughly about 44,000 detonators of "sextuple" strength; with detonators of greater strength the number would be of course less.)

(2) The detonator annexe must be so constructed that not less than two feet of masonry and three feet of air-space shall intervene between any detonators in such annexé and the interior of the Magazine.

(G. N. No. 5579, dated 26th July 1897.)

2. Where the provisions of the Bombay Municipal Acts of 1872 and 1878 are in conflict with those of the Indian Explosives Act, the latter must prevail.

3. The desirability of amending Section 69 of the Bombay District Municipal Act of 1873 with a view to prevent the possibility of difficulties arising in Municipalities other than Bombay by the operation of that section which would enable Municipal Commissioners to treat as a nuisance places within the Municipality which the District Magistrate may have sanctioned as a place for the storage of explosives, will be borne in mind when legislation to amend that Act is taken in hand. In the meanwhile any District Magistrate, who contemplates issuing a license for the manufacture or storage of explosives within Municipalities, should be careful to ascertain and consider any objections the Municipality concerned may have to his doing so, before he issues such license. (G. R., G. D., No. 2660, dated 5th September 1887.)

4. The Indian Explosives Act does not require that two separate licenses should be taken out for the manufacture, possession and sale of the *same* explosive—one under that Act and the other under the Indian Arms Act, 1878. The intention of Sec-

tion 15 of the Explosives Act is that a license under that Act may have, as regards the explosives manufactured, the effect of a license under the Arms Act, if an endorsement be made on it to that effect by a competent officer empowered on that behalf by the rules under which the license is granted. (G. I., H. D., No. 1299 dated 10th June 1887; *vide* G. R. No. 4116, dated 5th July 1887.)

*Superseded by Govt. Notn. No. 5579, dated 26th July 1897.

5. The rules laid down in Government Notification No.* 4116, dated 5th July 1897, for regulating the manufacture, possession and sale of explosives in the Bombay Presidency, contemplate the inclusion in division 2 of the 7th class of explosives of such articles as fire-works intended for the use of steamers. (G. R. No. 3254, dated 21st May 1888.)

6. The following orders, *inter alia*, were passed by Government on the recommendations of the Committee appointed by Government Resolution No. 1966, dated 22nd March 1892, to enquire into the circumstances connected with the explosion, on 28th December 1891, of a dynamite magazine at Antop Hill:—

(1) That no new magazines should be constructed near those now existing at Antop Hill, that the exploded magazine should not be rebuilt on its former site, and that the existing and all future magazines at Antop Hill should be protected by traverses.

(2) That certificates by the Chemical Analyser should be insisted on for all consignments of explosives carried by rail in accordance with Rule 6, clauses IX, X and XI, of the rules contained in the Notification of the Government of India, No.† 1417, dated 24th June 1887.

†Superseded by G. of I. Notn. No. 1393, dated 8th July 1897 (Bo. G. N. No. 5283, dated 14th idem.)

(3) That efficient lightning conductors should be provided and that each conductor should be tested by a competent person at least once a year, the continuance of licenses to depend on the conductors being maintained in efficient order.

(G. R. No. 8703, dated 4th November 1892.)

7. In exercise of the powers conferred by Section 5, sub-section (2), clause (*b*), of the Indian Explosives Act (IV of 1884), and in modification of the rules made by the various Local Governments thereunder, the Governor General in Council is pleased to make the following rule as to the fee to be charged for licenses to possess explosives granted to contractors, cultivators and other persons:—

No fee shall be charged for licenses granted to contractors, cultivators or other persons to possess gunpowder, fuzes or other explosives in reasonable quantities when the same are proved to the satisfaction of the officer granting the license to be required *bonâ fide*, in the case of licenses granted to contractors, for blasting purposes, and, in the case of licenses granted to cultivators or other persons, for blasting purposes in connection with agricultural works or works of public utility.

2. Home Department Notification No. 1989, dated the 25th July 1888, is hereby cancelled.

(G. I., H. D., Notn. No. 518, dated 19th April 1893; *vide* G. N. No. 2950, dated 26th idem.)

III.—MISCELLANEOUS.

1. *Publication of draft rules.*—Under Section 18, sub-section (2), of the Indian Explosives Act, 1884, the Governor-General in Council is pleased to prescribe that drafts of proposed rules under the Act shall be published—

(*a*) When the authority making the rules is a Local Government, in one issue of the local Official Gazette in English and in such other language or languages as the Local Government may direct; and

(*b*) when the authority making the rules is the Governor-General in Council, in one issue of the *Gazette of India* in English, and in one issue of the local Official Gazette (if any) of every Local Government in British India in English and in such other language or languages as the Local Government may direct.

This notification supersedes Home Department Notification No. 1437, dated the 14th August 1885.

(G. I., H. D., Notn. No. 1964, dated 2nd September 1887; *vide* G. N. No. 6038, dated 7th idem.)

2. *Purchase of Explosives.*—The Government of India having considered the question of the source from which it is desirable to obtain explosives for use in India, has decided that it is, on the whole, preferable to purchase them, as necessity arises, in this country. (G. I., F. & C., No. 6809, dated 26th December 1887; *vide* G. R. No. 364, dated 19th January 1888.)

3. *Shipment of Gunpowder, &c., on passenger vessels.*—The shipment of gunpowder and ammunition on passenger vessels may be allowed when packed in the manner described in the Regulations for Her Majesty's Transport Service, 1886 (*vide* Articles 28, 29 and 31) and stowed in magazines constructed (at the cost of the owner) in accordance with the specification given in Appendix XXVI of the Regulations, subject to the approval of the Port Officer.* (G. I., F. & C., No. 2891, dated 11th July 1891; *vide* G. R. No. 5556, dated 13th August 1891.)

* This order was passed pending the embodiment in the contemplated rules under the Native Passenger Ships Act of rules for the conveyance of explosives on passenger vessels.

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DIVISIONAL FOREST OFFICE SOUTHERN CIRCLE. WORKING PLANS PARTY II

DIVISIONAL FOREST OFFICE WORKING PLANS PARTY II S.C. Inwd. Regr. No. 115 Date 21/10/89

FERRIES.*

1. It is hereby notified that the limits of each district for the purposes of clause 2 of Section 16 of the Bombay Ferry Act (No. II of 1868)† shall be co-extensive with the several Collectorates. (G. N., G. D., dated 18th August 1869.)

2. The Right Honourable the Governor in Council is pleased to delegate to the Commissioner in Sind, under Section XVII of Bombay Act II of 1868, the powers of Government contemplated in Sections VI and XII of the said Act. (G. N., G. D., dated 12th October 1869 ; *vide* G. R., G. D., No. 2400 of the same date.)

3. In the Kánara Collectorate toll should be levied on bales of cotton coming to the ferry on carts and bullocks which do not cross the ferry themselves, in accordance with the following schedule :—

	At ferries Class II.	At ferries Class III.	At ferries Class IV.
	Pies.	Pies.	Pies.
Cotton docras on carts	4	3	3
Do. brought on bullocks, horned cattle, horses, tattoos and mules. Pressed bales	3	2	2

(G. R., G. D., No. 387, dated 4th February 1871.)

4. "Ferry" is defined in Wharton's Law Lexicon as "the right to carry persons and their goods in boats *across* a river and to take toll for such carriage." The ordinary meaning of the word "across" as given in the Dictionaries is "from side to side." Bombay Act II of 1868 is an Act to amend the law relating to public ferries. It nowhere defines what is a ferry, but Section 2 empowers Government to declare what "Ferries" are "Public Ferries" and also to establish any new "Public Ferry," or discontinue any existing "Public Ferry." The word "Ferry" must therefore be given its ordinary generally recognized meaning, and the wording of Section 14 of the Act, which prescribes a penalty for any one conveying either persons or goods, &c., *across* any creek or river to any point on the *opposite* shore or bank not being more than three miles on either side *above* or *below* any public ferry, supplies abundant proof, if any were needed, that the Act itself intended the meaning of the word to be so understood. It is not competent to Government under the Act to declare that to be a ferry which is not so. (L. R. No. 138 of 1874 ; *vide* G. R., G. D., No. 2747, dated 23rd September 1874).

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* This subject was dealt with by the General Department up to the end of February 1893.

† The Act was extended to Sind by Government Notification, General Department, dated 27th January 1869. Section 16 of the Act has been repealed by Act I of 1884.

5. The word 'Ferry' is not defined in Bombay Act II of 1868, unless the language of Section 14 is to be taken as amounting to a definition. That section imposes a penalty on any one 'conveying for hire any passengers, animals, carts, carriage or goods *across any creek or river* within the Presidency of Bombay to any point on the opposite shore or bank, not being more than three miles on either side above or below any public ferry, without the license of the Collector.' From this, at all events, it would appear that the Legislature used the word 'Ferry' in its ordinary sense of a way across water. The ordinary sense is also the legal sense. In the case of *Newton* v. *Cubitt* (12 C. B. A. S., 58) Mr. Justice Willes says: 'A ferry exists in respect of persons using a right of way, where the line of way is across water. There must be a line of way on land, coming to a landing place on the water's edge; or where the ferry is from or to a township, from or to one or more landing places in the township. The franchise is established to secure convenient passage; and the exclusive right is given because in an unpopulous place there might not be profit sufficient to maintain the boat if there was no monopoly. The ferry is unconnected with the occupation of land, and exists only in respect of persons using the right of way. The questions whence they come and whither they go, are irrelevant to the exercise of that right; and the ferryman has no incohate right in respect of any of them, unless they come to his passage.'

A similar definition of a ferry is given by Vice-Chancellor Kindersley in the case of *Letton* v. *Goodden* (L. R., 2 Eq., 130): 'A ferry has been said to be the continuation of a public highway across a river or other water, for the purpose of public traffic, from the termination of the highway on the one side to its recommencement on the other side.'

Upon these authorities, a public ferry under Bombay Act II of 1868 must be across a creek or river.

(Adv. Gen. No. 81, dated 11th November 1874; *vide* G. R., G. D., No. 1726, dated 9th June 1875.)

6. There is nothing contradictory in the fact of a steamer being both a ferry-boat and a coasting vessel, or being subject to the Sea Customs Act, 1878, as well as to the Bombay Ferries Act, 1868. (L. R., No. 399, dated 30th March 1883; *vide* G. R. No. 2938, dated 14th April 1883).

7. Ferry steamers and other small vessels plying in the Bombay Harbour are subject to the Inland Steam Vessels Act, 1884. (G. R., Marine Dept., No. 280, dated 14th October 1891, and G. R., G. D., No. 3936, dated 7th November 1891).

8. Monopolies are void at common law even when granted by the Crown. It requires in England the concurrence of the whole legislature to legislate them.

Brice on *Ultra Vires*, 557; cf. Smith's Leading Cases, Vol. I; *Mitchel* v. *Reynolds*; Sec. 27, Contract Act, 1872.

All rivers the soil of which belongs to the Crown, if navigable, are public, and the public have a right to navigate, nor can the Crown prevent them from doing so.

Vide Miles v. *Rose*, 5 Taunton, 705; Phear on Rights of Wák, 91; Smith's Leading Cases, Vol. II, *Dovastom* v. *Payne*.

If the river is not a highway, it is probable that difficulties would arise in connection with the rights of riparian proprietors.

Bourke v. *Davis*, 44 Ch. D., 110.

(L. R. No. 1508, dated 17th October 1893; *vide* G. R. No. 8399, dated 16th November 1893.)

9. The following is the table of fares levied for the conveyance of bullocks, carts, &c., across the Mhye in the public ferry at Páli in the Thásra Táluka of the Kaira District :—

	Rs.	a.	p.
Laden tattoos, horned cattle, and mules ...	0	2	0
Horses, laden and unladen	0	2	0
Unladen tattoos, horned cattle, and mules.	0	1	0
Asses, unladen and laden	0	1	0
Camels, unladen and laden	0	3	0
Goats and sheep	0	0	3
Laden carts and carriages of any sort ...	0	8	0
Unladen carts and carriages of any sort ...	0	5	0
Palanquins with hamáls	0	8	0
Tonjon or native palna with hamáls ...	0	4	0

(G. R., G. D., No. 2344, dated 5th August 1875.)

10. Local Boards must be counted amongst 'Her Majesty's subjects residing within the Presidency of Bombay,' and therefore vessels belonging to them are liable to be registered under Act XIX of 1838, if they are employed in such places as would render them liable to be registered under that Act if they were the property of private owners.

The Act applies to 'harbour craft' and to vessels 'employed on the coasts,' *i.e.*, on the sea coast. It does not apply to vessels employed exclusively on rivers and creeks, unless they ply to places which, although situated on such rivers or creeks, may reasonably be held to be on the sea-coast.

(L. R. No. 261, dated 23rd February 1888; *vide* G. R. No. 1607, dated 8th March 1888.)

11. On the question whether Section 14 of the Bombay Ferries Act, 11 of 1868, makes it penal for a person to let a boat for hire, within three miles of a public ferry without a license, the following opinion was recorded by the Remembrancer of Legal Affairs :—

"I would submit that the question cannot be finally settled except by judicial decision, and the Courts could not, of course, be bound by any opinion I might form on the subject.

9 B. I. L. R., 97.
9 B. I. L. R., 558.
10 B. I. L. R., 78.

"But as it may be desired for executive action I may state my opinion that Section 14 refers only to conveyance for hire, and not to the letting of boats for hire.

"In conveyance for hire, the person contracting to convey takes the responsibility of conveying on himself. In letting

for hire, he makes no such contract. Bombay Act II of 1878, Section 2, amending Bombay Act II of 1868, shows that conveyance may be otherwise than by boat.

"I think as a penal enactment must be construed strictly, Section 14 refers *only* to '*conveying* for hire' and not to the supplying another, whether for hire or otherwise, with the means of conveying himself or his friends.

"The exception in Section 14 refers only to that part of Section 13 which treats of 'conveying.' But there is nothing in Section 14 which renders it penal for a man to convey himself, his friends, servants or goods by any means at his disposal, or to supply any person with such means."

(L. R. No. 1325, dated 12th December 1888; *vide* G. R., G. D., No. 4579, dated 26th December 1888.)

12. Tolls should be levied at the public ferries between Thána and Bassein, Kalyán and Bassein, and Bhiwndi and Bassein at the following rates:—

For adults ... ... 8 annas each.
For children ... ... 4 annas each.
For infants in arms ... ... Free.

(G. Rs., G. D., Nos. 2552, dated 29th October 1869, and 2852, dated 22nd November 1870.)

13. Toll should be levied at the special ferries in the Thána Collectorate at the rates given in the following schedules:—

No.	Description.	Special Ferries.				
		Dongree to Bassein.	Mahool to Bombay.	Datewra.	Ghorbandar to Basseen.	Karanja to Antora.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1	Four-wheeled carriages each..	1 0 0	1 0 0	0 12 0	0 12 0	0 12 0
2	Two do. do. on springs.	0 12 0	0 12 0	0 8 0	0 8 0	0 8 0
3	Laden carts with or without springs, each	0 8 0	0 8 0	0 8 0	0 8 0	0 8 0
4	Unladen do. do. do. ...	0 8 0	0 8 0	0 6 0	0 6 0	0 6 0
5	Laden tattoos, horned cattle and mules each	0 6 0	0 6 0	0 5 0	0 5 0	0 5 0
6	Horses, laden or unladen, each	0 6 0	0 6 0	0 5 0	0 5 0	0 5 0
7	Unladen tattoos, horned cattle or mules each	0 4 0	0 4 0	0 3 0	0 3 0	0 3 0
8	Asses, laden or unladen, each	0 3 0	0 3 0	0 2 0	0 2 0	0 2 0
9	Camels, laden or unladen, each	1 0 0	1 0 0	0 12 0	0 12 0	0 12 0
10	Sheep, goats and pigs, each ...	0 1 0	0 1 0	0 0 6	0 0 6	0 0 6
11	Palanquin (or mena) with hamáls	1 8 0	1 8 0	1 0 0	1 0 0	1 0 0
12	Tonjon, native palna or doly with hamáls	0 12 0	0 12 0	0 8 0	0 8 0	0 8 0
13	Passengers other than little children each	0 1 0	0 1 0	0 0 6	0 0 6	0 0 6

(G. R., G. D., No. 1762, dated 27th July 1870.)

14. Section 3 of Act II of 1868 directs that tolls should be levied on *all* passengers carried over any public ferry except soldiers in uniform on duty, Police officers in uniform on duty and persons in custody of the Police. If it is desired to extend the exemption from toll to other classes of public servants, Government can do so by Resolution as regards public ferries under direct Government management; but in regard to ferries leased to private individuals, any further exemption than the Act provides would need to be made a condition of the lease under Section 5 of the Act. (L. R. No. 67, dated 10th June 1869; *vide* G. R., G. D., No. 1622, dated 8th July 1869.)

15. The Local Boards Bill originally contained a section under which every member of a Local Board was entitled to the actual expenses incurred by him in travelling for the fulfilment of any duty under the Act, but this section was removed from the Bill by desire of the Secretary of State. The exemption of members of Local Boards, travelling on Local Fund business, from road and ferry tolls would be equivalent to a grant of part of their expenses which the Secretary of State disallowed, and is also open to other obvious objections. (G. R. No. 7680, dated 22nd September 1885.)*

16. The provision of Government Notification, General Department, No. 1582, dated 2nd May 1882, which directs that the exemption from payment of ferry tolls which is limited to Government officers and their actual conveyance 'is only to extend to the one horse on which the officer may happen to be riding,' is not applicable to an officer whose 'actual conveyance when he has to cross a ferry happens to be, say, a tonga and a pair of ponies or a camel. The object of the provision is to prevent any misapplication of the term 'actual conveyance.' For instance, an officer may require six riding horses to accomplish a journey. In crossing a ferry the horse he happens to be riding is exempt, but not the other five horses. So, too, if an officer is making a journey by stages using various modes of conveyance, the particular one which he is actually using when he has to cross a ferry alone is exempt from payment of toll, whether it happens to be a carriage and pair, or a riding horse, or a camel, or an elephant, or any other kind of conveyance. (L. R., No. 658, dated 8th June 1882; *vide* G. R., G. D., No. 2294, dated 20th idem.)

17. One person taking care of a horse on a vehicle, but not more then one, may properly be regarded as merely incidental, and in respect of such person no ferry toll should be leviable, but all other persons with the horse or vehicle should be charged for separately. (G. R., G. D., No. 830, dated 25th February 1889.)

18. Forest guards, Foresters and Forest Inspectors when actually travelling on duty are exempt from the payment of tolls at public ferries and on roads. Office Kárkuns are not to claim exemption under this ruling. (G. Rs. Nos. 570, dated 29th January 1877, 1477, dated 7th March 1877, 3417, dated 6th July 1878, and 3777, dated 26th May 1886.)

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* Under the ruling contained in this Resolution, officers required to attend meetings of Local Boards under Section 33 of the Local Boards Act cannot be allowed travelling expenses (G. R. No. 3220, dated 1st May 1889), and the ruling is equally applicable to officers required to attend meetings of Municipal Boards (G. R., F. D., No. 2795, dated 20th June 1889). When, however, an officer of the Educational Department has to travel to a place where he has to attend a meeting of the Local or Municipal Board in addition to discharging inspection or other duties pertaining to his office, he can draw the travelling allowance admissible to him under the rules. (G. R., F. D., No. 3338, dated 2nd September 1889.)

19. In exercise of the powers conferred by Section 3, clause (*d*), of the Bombay Ferries Act II of 1868, as amended by Bombay Act II of 1878, the Governor in Council is pleased to declare that, in addition to the persons exempted by Section 3 of the said Act and by the notifications passed thereunder, the peon attached to the office of the Vahivatdár of the village of Sangam Máhuli in the Aundh State shall, while employed in conveying official letters to and from the Post Office at Kshetra Máhuli by the ferry-boat plying between Sangam Máhuli and Kshetra Máhuli during the monsoon, be exempt from payment of ferry tolls otherwise demandable under the said Bombay Act II of 1868 amended as aforesaid, during the life-time of Meherban Shrinivasrao Parashram Pandit Pant Pratinidhi, the present Chief of Aundh. (G. Notn. No. 4160, dated 2nd June 1897.)

20. When a ferry is partly in one district and partly in another, the proceeds should in all cases, after deducting cost of maintenance, be divided equally between the two districts, the expenses being also jointly shared. (G. R., G. D., No. 1984, dated 18th August 1869.)*

21. When a ferry plies between British territory and a Native State, the proceeds should be equally divided between the two Governments.

This rule should be followed in regard to all ferries hereafter established, and the States concerned should be asked to acquiesce in it before any disputes arise as to the division of profits. It may also be applied to any ferries which may have been recently established. In regard, however, to a ferry like that at Siddápur in the Sángli State, of which the proceeds have been enjoyed by Sángli from very ancient days, Government will not press their rights, not because they admit that the Treaty is opposed to such a claim, but simply because they have not claimed their rights since the establishment of British rule in the Deccan.

A ferry established in British territory may be declared a public ferry even though the opposite side of the river be in Native territory. The Native States concerned should, however, be urged, if they have not already done so, to promulgate rules similar to those contained in Bombay Act II of 1868, for application to any ferries that may have been or may hereafter be declared by the British Government to be public ferries.

(G. R., P. D., No. 7184, dated 7th December 1886.)

22. The sanction of Government to the entertainment of ferry and toll establishments is necessary.

The management of the tolls and the control of the establishments in the Panch Maháls are vested

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* *Vide* proviso to Section 44 of the Local Boards Act No. I of 1884.

in the Executive Engineer of the district, but in compliance with the provisions of Rule 31 of the Local Board Rules the establishments must be paid by the Collector on receiving salary bills from the Executive Engineer.

It is not necessary to pension toll and ferry establishments. (G. Rs. Nos. 2469 and 3736, dated, respectively, 28th April 1885 and 9th December 1886; *vide* also G. R., F. D., No. 2750, dated 26th September 1885.)

23. It is clear from clause (*c*) of Section 44 of the Local Boards Act that *all* charges on account of ferries are chargeable to Provincial Revenues, the term "maintenance" including current repairs to existing boats as well as the construction of new ones. This arrangement does not involve any loss to Provincial Revenues, because the gross proceeds after deducting all charges are payable to the Local Funds concerned. (G. R. No. 6949, dated 27th August 1885)

24. The term "maintenance of ferries" in Section 44 of the Local Boards Act undoubtedly includes the provision of boats for working the ferries, and no modification of the orders issued in Government Resolution No. 6949, dated 27th August 1885, is required. It should, however, be understood that ferries do not include approaches to them and piers, which if constructed by Local Fund Committees and Local Boards vest in the Boards, in which case they are responsible for the maintenance and repair of them.

If the cost of working public ferries exceeds the receipts, the Local Boards are not bound to make good the deficit. But there ought to be no deficits. Public ferries ought to be so managed as to pay, and heavy charges for approaches, &c., should not be incurred from the Ferry Fund but by Local Boards.

(G. R., F. D., No. 265, dated 2nd February 1886.)

25. Under Section 44 of the Local Boards Act, 1884, the net proceeds of the cess on land, of all public ferries and of all tolls on roads and bridges, &c., are to be credited to the Local Fund of the District. The collection and maintenance charges must, therefore, be debited to Provincial Services in the Government accounts. The Accountant General is authorized to admit to the debit of Provincial Revenues all charges of this nature. Charges on account of repairs to ferry boats and the construction of new ferries carried out by Public Works agency should be adjusted at the treasury on bills signed by the Executive Engineer, the credit appearing as a remittance to the treasury by the Public Works Department. (G. R., F. D., No. 2625, dated 14th September 1885.)

26. There is no objection to a Local Board under Section 30 (*a*) of the Local Boards Act spending money on a ferry boat. No charge should fall on

Provincial Revenue which hands over the whole of the net receipts under Secton 44 (c) of the Act. (G. R., F. D., No. 1182, dated 27th April 1886.)

27. The Collector is the proper authority to sanction the estimates for the construction or repairs of road toll-houses and ferry-boats, when the expenditure is to be met from the receipts and is to be charged to Provincial Revenues; but when the expenditure is in excess of the receipts, and the Local Boards are called upon to make good the deficit, the Collector should pass the estimates after consulting the Local Boards concerned. (G. R., F. D., No. 2752, dated 9th September 1886.)

28. If the cost of construction of a new boat is provided by Provincial Funds, the amount will have to be recovered before any surplus is handed over to the Local Board. It, therefore, comes to the same thing so far as their funds are concerned, whether the money is provided from Provincial or Local resources. In these circumstances it will be best that the Local Fund should provide the assignment required for a new boat, and if they can show that the cost will involve a genuine deficit, Government will be ready to consider their claim for aid from Provincial Funds. (G. R., F. D., No. 3646, dated 2nd December 1886.)

29. Any property of Government may be vested under executive orders, in any Local Board willing to receive it.

Bombay Act II of 1868, the Ferries Act, is throughout based upon the assumption that public ferries are the property of Government. It would be difficult, if not impossible, to work Sections 4 and 5 of the Act, if the ferries and the boats and other implements appertaining to them belonged to Local Boards.

If it is thought desirable to vest public ferries in Local Boards, an Act would be necessary (1) to make them responsible for the due maintenance of ferries in such places as Government prescribe and (2) to enable them to be invested with all or any of the powers of Government under Bombay Act II of 1868.

(L. R. No. 1629, dated 18th December 1886; *vide* G. R., F. D., No. 245, dated 19th January 1887.)

DIVISIONAL FOREST OFFICE
Inwd. Regr. No. 20
Date 22-4-99
WORKING PLANS PARTY II S.C.

No 76

DIVISIONAL FOREST OFFICE
SOUTHERN CIRCLE.
WORKING PLANS PARTY II.

STAMPS.

I.—Reports and Returns.

1. The Stamp Revenue Administration Report of the Bombay Presidency should be forwarded to the Government of India as soon as possible after the expiration of the year to which it appertains. (G. I., F. D., No. 421, dated 22nd January 1876; *vide* G. R. No. 747, dated 3rd February 1876.)

2. The Superintendent of Stamps should submit his report on the Administration of the Stamp Department in future triennially, statistical tables with brief notes being submitted by him in the intermediate years. (G. R. No. 7691, dated 10th November 1887.)

3. The Report of the Inspector General of Registration and Stamps on the stamp inspection work performed by the officers of the Registration Department should be submitted to Government triennially through the Superintendent of Stamps. (G. Rs. Nos. 2186, dated 13th April 1875, and 1307, dated 24th February 1888.)

4. The statistics of Revenue and Charges on account of stamps required for incorporation in Part III of the Finance and Revenue Accounts and miscellaneous statistics relating to the finances of British India should be furnished by the Accountant General, as soon after the close of the year to which they relate as possible, in the following forms :—

Account No.

Total Receipts and Charges on account of stamps for from :—

Year.	Receipts.			Charges.				Net Receipts.	Cost of general supervision.
	Judicial Stamps.	Non-judicial Stamps.	Total.	Discount and Establishment for sale of Stamps.	Refunds.	Other* Charges.	Total.		

* Exclusive of the cost of general supervision.

Account No.

Details of Receipts and Charges under Judicial Stamps for from :—

Year.	Receipts.					Charges.			Total.
	From sale of Court-fee Stamps.	From sale of Stamps for copies.	From sale of plain paper used with labels.	Miscellaneous Receipts.	Total.	Discount and Establishment for sale of Stamps.	Refunds.	Other† Charges.	

† Exclusive of the cost of general supervision.

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Account No.

Details of Receipts and Charges under Non-Judicial Stamps for from :—

Year.	Receipts.								Charges.			
	Impressed Stamps.	Impressed Labels.	Hundis or Inland Bills of Exchange.	One-anna Receipt Stamps.	Foreign Bills.	Other Stamps.	Miscellaneous Receipts.	Total.	Discount and Establishment for sale of Stamps.	Refunds.	Other* Charges	Total.

* Exclusive of the cost of general supervision.

Account No.

Details of Charges under Stamps not shown in the preceding tables:—

Year.	Pay of Superintendent.	Establishment.	Contingencies.	Service Postage Stamps.	Total.

(2) In the first form all sorts of receipts and charges (except cost of general supervision) including fines and penalties under the Stamp and Court Fees Acts should be shown in the respective columns provided for them. The columns under charges may be filled up with the most reliable materials.

(3) As the system of levying copying fees by means of stamps has not been introduced in Bombay, the column "From sale of stamps for copies" will necessarily remain blank.

(4) The total of charges under stamps not included in the first three forms is to be given in the last money column of the first form. (G. I., F. & C., Nos. 929, dated 17th May 1883, 354, dated 18th January 1884, and 255, dated 18th January 1888; *vide* G. Rs. Nos. 2302, dated 17th March 1884, 820, dated 6th February 1888, and 6335, dated 6th September 1890.)

II.—POWERS OF OFFICERS.

1. In exercise of the power conferred by Section 3, clause 7 of the Indian Stamp Act, 1879, His Excellency the Governor in Council is pleased to appoint the Superintendent of Stamps, Bombay, to be the Chief Controlling Revenue Authority for the purposes of that Act within the limits of the Town of Bombay. (G. N. No. 1766, dated 2nd April 1879.)

2. The Superintendent of Stamps is authorized to write off to profit and loss the value of postage, receipt and bill stamps, destroyed or damaged, up to Rs. 100. (G. Rs. Nos. 1613, dated 27th April 1864, and 1732, dated 1st May 1868.)

3. He is also authorized to write off the value of stamped papers and other adhesive stamps, damaged or destroyed, to the extent of Rs. 100. Above that amount the consent of Government must be obtained. (G. R. No. 127, dated 9th January 1879.)

4. He is permitted to make such budget provision as is estimated to be necessary to meet the cost of punches required for supply to officers. (G. R. No. 474, dated 17th January 1893.)

5. The First Assistant to the Political Resident, Aden, the Assistant Superintendent of Stamps, Bombay, and, in the absence of the latter, the officer next to him, are authorized to perform the duty prescribed by Rule 11 (*b*) of the rules laid down in the notification of the Government of India No. 2170, dated 22nd May 1891, (Government Notification No. 3626,* dated 27th idem.) (G. Rs. Nos. 3326, dated 23rd May 1888, and 4041, dated 20th June 1888.)

* Printed at pp. 314 *et seq.* of the Compilation of General Rules.

6. The impounding of an instrument is an important step to take, and an officer should exercise the power of impounding only when it is clear to himself that the instrument is not duly stamped. If he is not quite sure as to the proper amount chargeable, he ought not to impound, but refer the question. (L. R. No. 1425, dated 1st December 1881; *vide* G. R. No. 7650, dated 17th idem.)

7. The Stamp Act does not contain any provision for an appeal from the Commissioner's decision passed under Section 45 of the Act, but the Commissioner can, if he sees fit, refer the case to the High Court instead of passing a decision himself. (L. R. No. 1425, dated 1st December 1881; *vide* G. R. No. 7650, dated 17th idem.)

III.—SUPERVISION AND INSPECTION.

1. All officers are to understand that loss of stamp revenue, which can be traced to the want of supervision on the part of any officer, will result in his being held responsible for such loss. (G. R. No. 2122, dated 3rd April 1877.)

2. The attention of all officers who are charged with the supervision of the stamp revenue is particularly directed to the necessity of using the utmost vigilance to see that the provisions of the Stamp Act are fully and invariably carried out. (G. R. No. 5725, dated 20th September 1877.)

3. While the income from court-fee stamps is not so much under the control of the Revenue Officers, the income from general stamps is much more under their control, for if they are vigilant then the law is but little evaded and the income rises: if they are not vigilant, then there is much evasion and the income falls. The Governor in Council is confident that this consideration will be an incentive to vigilance and strictness on the part of all the Revenue Officers concerned. (G. R. No. 4357, dated 27th August 1878.)

4. The true preventive of frauds in the matter of court-fee stamps rests in careful and constant supervision by heads of offices. Any carelessness or perfunctory performance of this very important duty will be seriously noticed by Government. (G. R. No. 3719, dated 24th July 1878.)

5. The attention of presiding officers of each Court or office is to be drawn to Section 33 of the Indian Stamp Act, 1879, with a view to strict observance of its provisions. (G. I., F. & C., No. 3265, dated 15th October 1880; *vide* G. R. No. 6103, dated 18th November 1880.)

6. His Excellency the Governor in Council is pleased to appoint the Inspector General of Registration and the Inspectors under him to the duty of supervising the stamp revenue administration beyond the limits of the Town and Island of Bombay. The designation of these officers will for the future be respectively Inspector General of Registration and Stamps and Inspectors of Registration and Stamps.

The following rules are laid down for their guidance in the performance of these additional duties:—

(1) The Inspector General of Registration and Stamps shall visit the various Huzúr Treasuries and examine the stocks of stamps to see that they are correct in amount as per the stamp accounts, that the latter are kept according to the prescribed form, that proper accommodation is provided for the safe custody of the stamps, and that the supply is sufficient for the wants of the public. Any remarks the Inspector General may have to offer on the above points he shall communicate to the Collector concerned.

(2) The Inspectors of Registration Offices and Stamps shall in the same way visit and examine the stocks of stamps and stamp accounts at the various Mámlatdárs' and Mahálkaris' Treasuries in their respective divisions. Any remarks which the Inspectors may have to offer on matters noticed by them at their examinations shall be forwarded by them to the Inspector General, who, if it appears necessary, will bring the matter to the notice of the Collector concerned.

(3) The Inspector General shall report to the Superintendent of Stamps, with his opinion thereon, any cases coming to his knowledge under the Stamp Laws which appear to have been decided by one authority in one way and by another authority in another way. The Superintendent of Stamps shall submit these cases to Government for final orders.

(4) The Inspectors shall report to the Inspector General any cases coming to their knowledge under the Stamp Laws which appear to have been decided by one authority in one way and by another authority in another way. The Inspector General shall submit these cases, with his opinion, to the Superintendent of Stamps, to be dealt with as laid down in the preceding rule.

(5) Any complaints made by the public regarding the paucity of stamp vendors in any of the districts, and made either personally to the Inspector General or to him through the Inspectors, shall at once be brought by the Inspector General to the notice of the Collector concerned.

(6) Any cases of evasion of the Stamp Laws which come to the notice of the Inspector General or Inspectors shall promptly be reported, in the case of the Inspectors through the office of the Inspector General, to the Collector concerned.

(7) It shall be the duty of the Inspector General and his Inspectors on the requisition of a District Judge, Collector or Magistrate, to arrange at their convenience for the examination of the records of the Courts of such officers and of those subordinate to them, with a view to ascertain whether the court-fee stamps required by law to be affixed on the several documents have been duly cancelled. (G. R. No. 5689, dated 26th October 1874.)

7. As the Superintendent of Stamps has neither the leisure nor the requisite establishment to enable him to examine the records of Government offices with the view of ascertaining whether the law and rules regarding the use of proper stamps and their cancellation are strictly observed and whether there is any fraudulent use of stamps, the Inspector General of Registration and Stamps and his department should carry out this duty in Bombay as elsewhere in the Presidency. (G. R. No. 6462, dated 30th August 1883.)

8. That all Revenue and Judicial Officers in the Mofussil should avail themselves of the services of Stamp Inspectors in accordance with the provisions of Rule 7 of the rules issued with Government Resolution No. 5689, dated 26th October 1874. (G. R. No. 4797, dated 7th August 1877.)

9. It should be understood that it is a part of the duties of the Registration Department to search the records of all offices for evidence of a fraudulent use of stamps. (G. R. No. 3782, dated 26th July 1878.)

10. As regular inspections are necessary for the prevention of fraud and negligence in the use of stamps and in rendering accounts of stamp stocks, the inspecting officers of the Registration Department should so arrange their tours, consistently with their other duties, as to bring all depôts and offices under inspection within as short a period as possible. With a view to enable Government to judge how far these instructions are carried out, the Inspector General of Registration and Stamps should append to his annual Stamp Inspection Report a statement showing the amount of stamp inspection work performed and remaining to be performed in each district. (G. R. No. 7723, dated 4th November 1882.)

11. The Inspector General of Registration and Stamps and the Inspectors of the Registration Department are authorized to call upon licensed stamp vendors to produce not only the stocks of stamps in their hands, but also their account books, with a view to more effectually ascertaining, from a reference to past sales, whether the supplies in hand may be reasonably deemed to be sufficient. (G. R. No. 4381, dated 3rd August 1875.)

12. District Registrars should take steps to give due effect in their respective charges to the orders regarding the periodical examination of stamp-vendors' accounts and stocks contained in paragraph 11* of the remarks on Form No. 17 at page 205 of the Manual of Revenue Accounts, Third Edition. (G. R. No. 8962, dated 15th December 1890.)

13. In the case of stamps an examination should be carried out once in each of the four quarters of a calendar year by either the Collector, an Assistant Collector or a Deputy Collector not being the Deputy Collector in permanent charge of the Treasury, provided (*a*) that the Collector shall himself carry out at least one of such examinations in each official year; (*b*) that the maximum interval which shall be allowed to elapse between any two of the examinations shall not exceed four calendar months; and (*c*) that when an examination has been carried out by the Inspector General of Registration and Stamps before the examination for a particular quarter has been made by a district officer, the district officer need not examine the stock of stamps during that quarter. (G. R. No. 9814 dated 5th December 1885.)

14. Government will not insist on Assistant Collectors counting the stamps at Mámlatdárs' offices, if the officers of the Registration Department have counted them before in the same season; but Assistant Collectors are to understand that they are not relieved of the responsibility of looking after the stamp transactions and arrangements in the same manner as they supervise all the rest of the Mámlatdár's work. (G. R. No. 6897, dated 31st December 1874.)

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* "11. Stamp-vendors are public servants within the meaning of the Penal Code, and the records which they keep are Government records. They are required to show their books and stock to any officer duly authorized by the Collector or by Government to make inspection or examination. The stamp-vendor's Day and Issue Book should be in the same form as Form 17. One form will ordinarily suffice for his whole stock. 1st, court-fee labels should be entered; 2nd, court-fee papers; 3rd, general stamped papers; 4th, general stamp labels. A monthly abstract similar to that described in paragraph 8 above, except that labels need be shown in total only, is to be forwarded to the Mámlatdár for record on the closing day of each month. Stamp-vendors must carefully observe the rule referred to in paragraph 5 above, as well as the other rules, copies of which are supplied to them, relating to the sale of court-fee stamps and general stamps respectively. At the beginning of each month every vendor whose place of business is at the táluka head-quarters should show his book and balance of papers in hand to the officer in charge of the Treasury. Other vendors should show their books and balances when they attend at the táluka Treasury for the purpose of purchasing stamps."

15. The stamp-revenue supervising officers should ascertain during their tours of inspection or otherwise, as opportunities occur, how far the prescribed classes of stamped papers are applied to the purpose for which they were intended, and bring to notice the result of the enquiries in their periodical reports. (G. I., F. D., No. 941, dated 12th February 1872; *vide* G. R. No. 870, dated 28th idem.)

IV.—EXAMINATIONS.

1. The Inspector General of Registration and Stamps should on his tours examine the licensed vendors of stamps in the Stamp and Court-fees' Acts. (G. R. No. 5759, dated 22nd September 1877.)

2. His Excellency in Council has no objection to candidates for stamp licenses being examined in the Stamp and Court-fees' Acts to prove their acquaintance with the description of stamps required, but the examination must be of a very simple character. (G. R. No. 7723, dated 4th November 1882.)

V.—INDENTS, SUPPLY AND CUSTODY OF STAMPS.

1. In future there shall be but one general consolidated indent for stamps of all descriptions prepared by the Superintendent of Stamps, Calcutta, for transmission through the Government of India, so as to reach the Secretary of State not later than the first week in November each year. To this end, the Superintendents of Stamps in Madras and Bombay shall forward their indents so as to reach Calcutta not later than the first week in September in each year, and the Superintendent of Stamps and Stationery, Calcutta, will prepare a consolidated indent showing the demand for each of the three Presidencies, and submit it so as to reach the Government of India not later than the 4th October in each year for transmission to the Secretary of State.

It will be the duty of the Superintendent of Stamps, Calcutta, to examine the demands for each description and denomination of stamp, and to see whether by an economical redistribution of stock already held, the full aggregate indent resulting from a mere compilation of the local indents is necessary. It will also be his duty to see that the minimum quantities, which the Secretary of State is required to order under the several contracts, are ordered in the indents, and in case of excess demand over requirements, which may be occasionally necessary in order to conform to the terms of the contracts, that the excess is equitably distributed among the three depôts. And, finally, he will be responsible for the correct calculation of the amounts ordered. The Superintendent at Calcutta is authorized to correspond directly with the Superintendents at Bombay and Madras on any matter on which he considers further information necessary to enable him to conform to these orders. (G. I., F. & C., Nos. 972, dated 26th February 1880, 3217, dated 11th October 1880, and 896, dated 18th February 1889; *vidé* G. Rs. Nos. 1247, dated 9th March 1880, 5773,

dated 30th October 1880, and 1811, dated 6th March 1889.)

2. All indents for stamps should be made out for *sheets* of stamps and not for numbers of single stamps. (S. of S. No. 125 (Financial), dated 12th April 1877; *vide* G. R. No. 3921, dated 25th June 1877.)

3. The Superintendent of Stamps should prepare his indents for stamps and stamped paper of all descriptions on the assumption that the stamps indented for will be supplied within 18 months from the date of the indent, and he should adopt the method of calculating the annual requirements formulated in the following form:—

4	5	6	7	
Established proportion.	How established proportion is calculated.	Number or quantity in store on	Number or quantity due on previous indents.	Number or quantity now indented for.
Sheets.		Sheets.	Sheets.	Sheets.
3,50,000	3½ times the average annual consumption.	80,000	60,000	2,10,000

Column 4 is calculated from the Stamp Office records.

Columns 6 and 7 are entered from the Stamp Office records.

The column "Established proportion" should represent 3½ times the average annual consumption calculated on the previous three years' actual consumption; the column "Now indented for" showing only column 5 — (column 6 + column 7). Assuming 1,00,000 to be the average annual consumption calculated on the actuals of the past three years, the proper calculation is as shown in the above form. (G. I., F. & C., Nos. 1981, dated 4th August 1879, and 2907, dated 24th September 1880; *vide* G. Rs. Nos. 4378, dated 20th August 1879, and 5317, dated 8th October 1880.)

4. The cases containing supplies of stamps, on their arrival from England, should be opened, and the bundles or packets of stamps counted. The packets need not, however, be opened, except when their appearance is suspicious. The Examining Committee should repack and seal the packets which they open.

It is also clearly important, to prevent frauds and errors remaining undetected for years, that the stock should be used up in the order of its receipt. (G. Rs. Nos. 2537, dated 6th May 1881, 3454, dated 16th June 1881, and 6140, dated 18th October 1881.)

5. Cases containing postal envelopes which are found on their arrival from England to be in good order by the Survey Committee, and which do not bear any appearance of having been tampered with, should be passed into store without being opened. (G. R. No. 2436, dated 20th March 1884.)

6. Sealed packages of stamped papers are not opened at the office of the Superintendent of Stamps when received from England, and they need not be opened at the Treasuries up-country when received there provided the English seals are intact; but the contents of any sealed package, when opened for use, should be immediately counted in the presence of the Treasury Officer in order that the contents may be certified to.

A numbered label is not affixed in the Bombay Stamp Office to the packages forwarded to the Treasury Officers. In the case of any deficiency, the wrapper should be returned to the Superintendent's office in order that the English number shown thereon may be communicated to the Director General of Stores.

Packages made up in, and bearing the seal of the Bombay Stamp Office should invariaby be opened on receipt, and their contents verified by the Treasury Officer before being stored. (G. R. No. 2610, dated 25th March 1884.)

7. Whenever it is necessary to bring to the notice of the Director General of Stores any deficiencies in the value and number of stamp stores received from England, the number shown on the wrappers of packages of stamps, and which is allotted to he packages during the manufacture of the stamps, should be quoted, so as to facilitate enquiry. (G. R No. 274, dated 11th January 1884.)

8. Whenever there is any fault in a parcel of stamps sent out from England, the wrappers should be sent home, as they bear the initials of the officers responsible for the contents. (S. of S. No. 26 Finl. (Stores), dated 10th December 1891; *vide* G. R. No. 723, dated 1st February 1892.)

9. The following are the rules for the security and safe custody of the stamps and water-marked paper in charge of the Superintendent of Stamps :—

(1) The store of stamps in charge of the Superintendent of Stamps at the General Stamp Office, shall be divided into two stocks of stamps, one of which shall be called the "Reserve Stock," and the other the "Current Stock."

(2) The reserve stock, which shall contain the great bulk of the stamps of all kinds and denominations, shall be held in the joint charge of the Superintendent of Stamps and the Assistant Superintendent. The current stock of stamps shall be in the charge of the Assistant Superintendent and the Store-keeper.

(3) The reserve stock of stamps shall be kept in the strong rooms of the Stamp Office. The doors of these rooms shall be protected by double locks.

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The key of one lock shall remain in the hands of the Superintendent, and the key of the other in the hands of the Assistant Superintendent.

(4) The adhesive stamps kept in the reserve stock shall be principally kept in fire-proof safes, the keys of which shall be deposited in an iron safe in the strong room, and the key of the said safe shall be kept by the Superintendent. A list of the contents of each safe will be kept in it, which list is to bear the Superintendent's and Assistant Superintendent's signature. The remaining portion of the reserve adhesive stamps may be kept in the original cases and sealed until required. The reserve portion of non-judicial or bi-color stamps shall be kept in teak presses in the strong room or in their original cases and sealed.

(5) The current stock of stamps shall contain a supply of stamps of all kinds and denominations up to Rs. 25, sufficient for one month's requirements. Stamps of a higher value shall be given out weekly from the reserve stock, and passed into the current stock.

(6) The keys of the safes containing current stamps in the office shall be in the sole charge of the Assistant Superintendent.

(7) The keys of the double locks on the doors of the rooms, in which the current stock of stamps is kept, shall be held by the Assistant Superintendent and the Store-keeper, and both shall be present when the current stock of stamps is opened daily, and both of them along with the Superintendent shall be present when the reserve stock is opened.

(8) In the event of absence or sickness of any of the above three persons, his duties can be deputed to either of the other two.

(9) When stamps have been passed out from the current stock, they shall be considered to be in the charge of the Store-keeper, who shall be answerable for their safe custody until they are either used in the office, or despatched to Treasury and other officers, who have indented for them.

The printing of these stamps is now stopped.

(10) The stock of water-marked paper of the kind lately used for the printing of bi-color* stamps shall be kept in the godown away from the Stamp Office which is rented by Government. The keys of the godown will remain with the Assistant Superintendent; but the Store-keeper shall have access to the godown, under instructions from his superior officers, in order to bring the water-marked paper required for use either in the Stamp Office, or intended for issue to other departments.

(11) The stock of hundi water-marked paper of the kind used in the Government Departments for Supply Bills, Transfer Remittance, Receipts, &c., shall be kept with the reserve stock of stamps under the charge of the Superintendent alone, and issued as occasion requires to the Assistant Superintendent to be kept with the current stock of stamps for daily use. (G. R. No. 5690, dated 26th October 1874.)

10. The following are the rules for the guidance of officers who have the custody of stamps at the Táluka Treasuries :—

(1) As soon as stamps are received from Bombay they should be counted in the Mámlatdár's office, in the presence of the Huzúr Deputy Collector, and the Mámlatdár, and brought on the accounts.

(2) Stamps to be issued to tálukas should be counted and issued in the presence of the Huzúr Deputy Collector and the Mámlatdár, the entries in the book being made and compared with indents before issue.

(3) Indents from tálukas should not be submitted oftener than once in every two months.

(4) The Stamp Kárkún should never keep in his possession stamps of total higher value than the amount of security given by him.

(5) As a general rule, the Stamp Kárkún should replenish his stock only once a week and should not be permitted to receive stamps from the general stock oftener than that. He should calculate the average weekly sales and regulate his supply accordingly.

(6) The amount of the Stamp Kárkún's security should be fixed at an amount equal to the general sales of one week, but in no case shall the security be worth less than 1,000 Rupees.

(7) On the occasion of each sale, the stamps asked for by the licensed vendor should be compared with the entries of sale against his name in the book, and the amount of cash entered in the Day Book as received from him.

(8) Ordinarily, stamps should not be sold to licensed vendors oftener than once a week, a different day of the week being appointed for each vendor.

(9) A round sum of rupees should be fixed as the minimum value of stamps that can be removed at one time by each vendor. This is to be fixed on an average struck from past purchases. Any excess of stamps supplied over the above minimum should also be such as would be represented by a round sum of rupees. This is desirable to simplify all calculations.

(10) The rules limiting the issue of stamps to tálukas and stamp vendors to certain periods may be relaxed whenever, in the opinion of the officers concerned, the interest of the State and the convenience of the public render such relaxation necessary. (G. R. No. 1028, dated 26th February, 1880.)

11. or each description of stamps classified, as per margin, under seven different heads, two accounts, one being a stock book and the other a book of issue, should invariably be kept in Central Depôts

1. General stamp-papers, hundis and bills of lading.
2. Receipt stamps and foreign bills of exchange.
3. Share transfer.
4. Court-fee stamps.
5. Telegraph.

6. Postal.
7. (In Karáchi and Aden Central Depôts) Special adhesive stamps.

Uniformity of procedure will thus be secured, and in addition it will enable any one examining the accounts to at once ascertain therefrom what quantity of any particular description of stamp is in charge of the Huzúr Deputy Collector and what quantity is in the charge of the Treasurer. (G. R. No. 2572, dated 20th May 1878.)

12. The stock of stamped envelopes and post-cards in the depôts at Kaira, Násik and Sholápur should be limited to the probable consumption in two months. (G. R. No. 7490, dated 4th November 1887.)

13. As the Residency Treasury at Baroda has no sub-treasury under it, there is no necessity for its keeping such a large stock of stamps as the rules sanctioned in the Resolution of the Government of India, No. 1596,* dated 28th June 1886, require. For the convenience of that Treasury, accordingly, the period of five months in Rule 7 is altered to two months and the periods of six and three months in Rule 8 are altered to four and two months respectively. (G. R. No. 6037, dated 7th September 1888.)

* Printed at pp. 309—313 of the Compilation of General Rules.

14. The officer in charge of the stamp depôt at Kárwár is allowed to prepare his stamp indent due in the month of March every year for a supply of stamps equal to the probable requirements of six instead of three months. (G. R. No. 5334, dated 25th July 1893.)

15. The use in Native States of labels or stamps of the Government of India, however carefully altered, in levying the revenue of those States is considered by the Governor General in Council to be dangerous to the revenues of British India. His Excellency in Council also deems it necessary to direct that stamps or labels prepared for use in the levy of duties under the Indian Post Office Act, the General Stamp Act, the Court Fees Act, or of any other duties of the Government of India, should under no circumstances be supplied or used for any other purposes than the levy of the Imperial revenues of British India.

These orders do not apply to the Berárs. (G. I., F. D., No. 805, dated 12th June 1876; *vide* G. Rs. Nos. 3655, dated 23rd idem, and 3869, dated 5th July 1876.)

16. The Superintendent of Stamps, Bombay, should supply the Resident at Hyderábád with adhesive court-fee stamps with the word "Secundrábád" printed across them on the requisition of the Resident. The expenses entailed by the arrangement, including the value of the stamps supplied and the cost of overprinting them, must be paid by the Secundrábád Abkári Fund. (G. I., F. & C., No. 1465, dated 9th April 1891; *vide* G. R. No. 2809, dated 24th idem.)

17. The Political Agencies in Gujarát may be supplied with impressed and adhesive court-fee stamps perforated as well as overprinted with the names of the Agencies for use in the collection of fees, fines and other judicial receipts forming the Local Funds in those Agencies. The expenditure entailed by the arrangement, including the value of the stamps and the cost of overprinting and perforating, as also the cost of transport, should be borne by the Local Funds concerned. (G. I., F. & C., No. S. R. 4658, dated 19th November 1892; *vide* G. Rs. Nos. 14, dated 3rd January 1893, and 1169, dated 10th February 1893.)

VI.—SALE OF STAMPS.

1. Every Court is to be a sub-depôt for the sale of stamps. (G. R. No. 917, dated 19th February 1874.)

2. The following are the rules for the sale of adhesive court-fee stamps by the salaried vendors at the High Court and the Court of Small Causes, Bombay :—

(1) Indents are to be submitted by the salaried vendors twice a week, *i.e.*, every Wednesday and Saturday before 10 o'clock. The vendors should arrange to keep a sufficient stock of stamps to meet the requirements of suitors, and indent only for such stamps as are usually used.

(2) The stamps, together with the daily cash collections, are to be locked up in the chest safes, for which a suitable place will be provided by the Court. The key of the safe to be retained by the vendor himself.

(3) The sale book is to be written up daily. It should be kept neat and free from erasures. Corrections, if any, may be made in red ink, and initialled by the vendor.

(4) The cash collections are to be sent daily at 10-30 A.M. to the Stamp Office by the vendor's peon with a printed memorandum of the amount remitted, for which a receipt will be granted in a printed book.

(5) A return of stamps sold and the balance of stamps in hand, and cash, together with the sale book is to be forwarded weekly to the Stamp Office for verification, commencing from Wednesday, the 7th May 1873. The stamps will be examined either by the Assistant Superintendent or the Store-keeper, and correctness certified.

(6) Stamps are to be sold from 10 A.M. to 4 P.M. for cash. (G. R. No. 4643, dated 14th August 1873.)

3. Care must be taken that the cash receipts of each day on account of stamps sold by the stamp vendors at the High Court and the Court of Small Causes at Bombay are regularly paid into the office of the Superintendent of Stamps and that the account of stamps in hand is checked weekly. The Assistant Superintendent of Stamps should at least once a

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month visit the several Courts and take stock of the stamps, and satisfy himself that the wants of the public are properly attended to. (G. R. No. 2289, dated 22nd April 1873.)

4. The Shroff of the Military Treasure Chest at Deesa should be treated as an *ex-officio* vendor and be directed to sell stamps of all kinds and of all values. (G. R. No. 5893, dated 7th November 1874.)

5. The Superintendent of Panchgani should be granted a license for the sale of stamps at that station, the stamps being supplied to him without payment being required in ready money. (G. R. No. 5255, dated 1st October 1879.)

6. One of the kárkúns employed in the office of the Huzúr Deputy Collector, Dhárwár, but not connected with the stamp branch of the Huzúr Treasury, should be appointed an *ex-officio* vendor of court-fee and receipt stamps, and be paid the authorized discount in addition to his pay in the same way as the kárkúns of Collectors and their Assistants when on tour in the districts. The kárkún should also be authorized to sell postage stamps and envelopes. (G. R. No. 1513, dated 5th March 1888.)

7. The Cantonment Magistrate, Málegaon, is authorized to sell court-fee and general stamps in accordance with the spirit of the rules laid down in Government Resolution* No. 6376, dated 9th September 1886. (G. R. No. 5169, dated 23rd June 1892.)

* Printed at page 325 of the Compilation of General Rule.

8. A clerk of the Chief Presidency Magistrate's Court and a clerk of the Presidency Magistrate's Court, Girgáon, may be allowed to sell court-fee stamps of the value of one anna and eight annas each, and to receive commission at 2 per cent. on the sales in addition to their pay. (G. Rs. Nos. 4896, dated 18th July 1891, and 3262, dated 5th May 1893.)

9. There is no objection to schoolmasters being appointed vendors of stamps, provided that the sale of stamps be limited to certain hours in the day, so as not to interfere with school hours. (G. R. No. 3475, dated 10th October 1867.)

10. Government will not object to grant licenses for the sale of stamps to such Sub-Registrars as may be recommended for the purpose. (G. R. No. 2608, dated 1st June 1871.)

11. In cases where for the public convenience and in the public interest it is deemed desirable to grant licenses for the sale of non-judicial stamps to Post Masters, Government will be prepared to consider carefully any representations that may be made by Collectors and Commissioners, and with the consent of the Postal authorities to grant such licenses if such a course is held to be expedient. (G. R. No. 6504, dated 9th December 1880.)

12. The rule* sanctioned by Government Resolution No. 6563, dated 5th September 1883, for regulating the sale of impressed court-fee stamps by licensed vendors, does not require that a person who has to pay a court fee of Rs. 50 or upwards shall obtain all the impressed stamps or labels necessary to represent the fee from an *ex-officio* vendor or from a stamp vendor holding a special license. And the rule is not transgressed if a person, in a transaction requiring a court-fee stamp, say of the value of Rs. 67-8-0, after having purchased an impressed paper of the value of Rs. 60 (the highest suitable value at the time obtainable) from the local *ex-officio* vendor, uses, in order to make up the fee of Rs. 67-8-0, labels which he purchased either then expressly or at any previous time from a licensed stamp vendor. Nor can it be said that the licensed stamp vendor transgressed the rule if he sold labels to the person for Rs. 7-8-0 knowing that he intended to use them for the above purpose, because he was not bound to inquire what purpose the labels were to be put to. The rule merely prohibits the sale, by a licensed stamp vendor, of any impressed court-fee stamp of the value of Rs. 50, or upwards, except under a special license. (L. R. No. 389, dated 24th March 1886; *vide* G. R. No. 2821, dated 14th April 1886.)

* Printed at page 335 of the Compilation of General Rules.

13. No restriction prevails regarding the sale of stamps on Sundays by licensed stamp vendors who are not public servants and do not sell at public offices. (G. R. No. 5334, dated 25th October 1871.)

14. In the new adhesive court-fee stamps a blank space has been left for inserting, at the time of sale to the public, the name of the purchaser, the date of sale and the signature of the vendor. The salaried vendors of stamps in the Court of Small Causes, Bombay, are, however, exempted from the obligation to endorse on the stamps sold by them the names of the purchasers. (G. Rs. Nos. 3780, dated 16th May 1883, and 2438, dated 20th March 1884.)

15. The Stamp Act and the rules thereunder extend to British India only. A Collector is, therefore, not empowered to grant licenses to sell stamps in foreign territory. (G. R. No. 2354, dated 19th April 1887.)

16. Sales of court-fee stamps by stamp-vendors are to be recorded in the following form :—

Date.	Name and Residence of Purchaser.	Kind of Paper.	Number of Papers.	Current Number of Sales.	Rate.	Value.	Remarks
1	2	3	4	5	6	7.	8

(G. Rs. Nos. 6780, dated 12th September 1883, and 1192, dated 7th February 1884.)

17. The Collectors should through their Mámlatdárs furnish every licensed vendor in their districts with a vernacular copy of every notification appearing in the *Government Gazette* the tendency of which is in any way to modify or amend any of the provisions of the Stamp Act or the Court-fees Act. The distribution of these vernacular copies should be effected as soon as possible after the publication, in the *Gazette*, of the particular notification to which they may relate. In case of notifications reducing the rates under either Act, their vernacular copies should be posted in a conspicuous place in the shop or stall of every registered licensed vendor of stamps. The Inspector General of Registration and Stamps should see on his tours that these orders are properly carried out.

Notifications of the Governor General in Council amending the rules should be published in the *Government Gazette* in English, as well as in Maráthi Gujaráti and Kánarese. The Superintendent, Government Central Press, should send direct to the Collectors the vernacular copies of rules for distribution amongst the stamp vendors. (G. Rs. Nos. 5759, dated 22nd September 1877, and 7175, dated 1st December 1877.)

18. The following is the form of receipts for stamps issued from a Treasury to Revenue Officers for sale when on tour:—

Receipt for stamps issued.

Received from the Treasury Officer _____ the undermentioned supply of stamps as per the terms of Government Resolution, Revenue Department, No. 6376,* dated 9th September 1886:—

* Printed at p. 325 of the Compilation of General Rules.

Number.	Description	Denomination.	Value.	

Dated 189 .

Signature and Designation of Receiving Officer.

N. B.—A separate form of this receipt should be filled in and signed for each description or denomination of stamp issued to a Revenue Officer under the terms of the orders quoted above. The receipt on being received in the Treasury should be placed among the stock of stamps from which the supply acknowledged has been withdrawn.

(G. R. No. 4406, dated 4th July 1888.)

VII.—ILLEGAL SALE OR USE OF STAMPS.

1. On reference to the High Court, under Section 438 of the Criminal Procedure Code, of a case in

which a person was convicted by a Second Class Magistrate of selling a stamp without authority to do so under Section 68 of Act I of 1879, and sentenced to pay a fine of Rs. 15 or in default to suffer one month's rigorous imprisonment, the following order was passed by that Court :—

"As the accused is not a person appointed to sell stamps, and has sold a stamp, the conviction under Section 68 of Act I of 1879 is quite legal."

(G. R. No. 1125, dated 19th February 1887.)

2. The Stamp Act, 1879, has not the least application to postage stamp labels. Rule 9* of the rules for the custody, distribution and sale of postage stamp labels, &c., published in the *Gazette of India*, dated 15th January 1881, Part II, page 95, distinctly mentions *bonâ fide* retail vendors of postage stamps other than those mentioned in the preceding rule, and does not require such *bonâ fide* retail vendors to be authorized to sell postage labels in the manner and under the conditions described in that rule. The rule simply provides that a district officer may authorize the grant of discount on purchases of postage stamp labels to such *bonâ fide* retail vendors. Private individuals who sell postage stamp labels, and who choose to forego the grant of discount, are not subject to any such conditions.

* *Vide* Rule 24 of the rules for the custody, supply and sale of stamps of all descriptions published under G. N. No. 5422, dated 30th July 1886, at pages 644—648 of the *B. G. G.* of 5th August 1886.

As regards the sale of receipt stamps, the Stamp Act, 1879, is applicable, and under the provisions of Section 68 of that Act it is a punishable offence for any person who is not appointed to sell stamps under the rules made under Section 55 of the Act to sell or offer for sale any stamps to which the Act relates. (L. R. No. 412, dated 8th April 1882; *vide* G. R. No. 2763, dated 27th idem; *vide* also G. R. No. 7723, dated 4th November 1882.)

3. The writing of the name of the purchaser and other particulars on the back of a stamp is required in the case of *impressed stamps* by the rules for the sale of stamps. The rules go no further than to require these endorsements to be made by the stamp vendors, and there is no provision of the Acts or of any rule made under them that a stamp so endorsed may only be used by or on behalf of the person whose name is so endorsed. The purpose of the rules requiring the endorsement seems to be merely the provision of a means of ascertaining when, where and by whom a stamp has been purchased, but there is nothing to prevent an impressed stamp purchased by one person being used by some other person.

As regards court-fee adhesive stamps, there is not even a rule to require 'the name of the purchaser, the date of sale and the signature of the vendor' to be written in the blank space left for them. Government Resolution No. 3780† of 16th May 1883 is the only authority for the practice.

† *Vide* Order 14 (VI) *supra*.

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Adhesive court-fee stamps as well as impressed stamps used under the General Stamp Act or the Court-fees Act can, therefore, legally be used by persons other than those whose names they bear as purchasers. (L. R. No. 1105, dated 23rd August 1884; *vide* G. R. No. 7199, dated 9th September 1884.)

4. Although no person can sell adhesive court-fee stamps without a license, a document which bears a stamp unlawfully sold is not thereby invalidated. (G. R. No. 5153, dated 26th June 1884.)

5. The Government of India in their Resolution No. 1114, dated 25th February 1884, republished at page 169 of the *Bombay Government Gazette* of 6th March 1884 under Notification No. 1994 of the 5th idem, having directed that non-judicial stamps of the new design should be exclusively used, and the period allowed to the public for exchanging bi-color stamps of local manufacture for those of the new design having expired, the use of a stamp of the old bi-color pattern, even if it was purchased from a stamp vendor at a time when stamps of that pattern were in general use, is illegal. (G. R. No. 6156, dated 28th August 1886.)

VIII.—DOCUMENTS LIABLE TO STAMP DUTY OR OTHERWISE.

1. When a doubt arises as to the liability of any class of documents to stamp duty, the proper course is to refer a test case under Section 46 of the Stamp Act to the High Court and not to Government, which can give no binding orders on the subject. (L. R. No. 690, dated 20th May 1887; *vide* G. R. No. 4021, dated 2nd July 1887.)

2. The general receipt given by the head of an office on the back of a Pay Abstract is not liable to a stamp duty, the receipt being executed in this instance by an officer of Government in his official capacity and acting on behalf of Government, but when the amount of the Pay Abstract comes to be distributed, the receipts of the payees for salaries exceeding 20 rupees a month must have a stamp of one anna affixed to each, like other receipts given for the payment of money. The taking of such receipts on the back of a general Pay Abstract does not form any ground for exemption. (G. I., H. D., No. 3860, dated 31st July 1862; *vide* G. N., dated 25th August 1862.)

3. A power of attorney is not requisite in cases in which District Officers and their subordinates while on tour in the districts order payments out of their salaries at the head-quarter station; and no stamp is, therefore, necessary. (G. R. No. 7464, dated 19th December 1876.)

4. The sowárs of the Salt Department being in fact Mounted Police are under entry 14 (*a*) of the second schedule to the Notification of the Government of India No. 2897 S. R.,* dated 7th June 1894, exempt from stamp duty in respect of the receipts

* Republished at pp. 602—617 of the *B. G. G.* of 21st June 1894.

given by them on account of their pay and allowances. (G. R. No. 4134, dated 9th August 1880.)

5. A joint receipt given by a Government servant for a sum in excess of Rs. 20, part of which, not exceeding Rs. 20, is for his own salary and the rest for a contingent allowance which he receives for expenditure on behalf of Government, is not liable to stamp duty. Such a receipt is really two receipts in one. It is a receipt given by him in his personal character for his salary and it is a receipt given by him in his official capacity for money with which he is entrusted on behalf of Government.

Separate receipts should, however, be invariably given for money received by an officer on his own account and for money drawn for expenditure on behalf of Government. (G. R. No. 7508, dated 20th September 1884.)

6. Under Article 940 of the Civil Service Regulations the leave allowances of a ministerial officer can be drawn only at the Treasury where his salary is payable. In consequence of this rule, ministerial officers, when spending their leave at stations far removed from the place of their employment, are obliged to have their allowances drawn through fellow officers or friends living at the place where they are employed. As these agents are in most cases only informally appointed, and as payment to an informally appointed agent is not a valid discharge, the practice was represented as unsafe. It was at the same time urged that it would be a great hardship to require men upon small salaries to go through the formality of executing a regular stamped power-of-attorney, and that the Government of India should exempt from stamp duty instruments executed by public servants drawing not more than Rs. 200 a month, for the sole purpose of realizing their leave allowances. Before finally deciding on the question, enquiry was made by the Government of India as to the practice of the several Local Governments and Administrations in respect of the payment of leave allowances of ministerial and other non-gazetted officers when such allowances were not drawn by the absentees in person. The Local Governments were also asked to report if a change in the existing practice was considered necessary. From the replies received it appeared that the arrangements varied in different provinces; but the general consensus of opinion was that the present arrangements worked well and did not require to be altered in any way. Under these circumstances the Government of India decided that the existing arrangements need not be disturbed. (G. I., F. & C., No. 58, dated 5th April 1882; *vide* G. R. No. 2642, dated 24th idem.)

7. As to the question whether persons employed in Goa by the British Government should be required to attach British receipt stamps to their pay bills, it is observed that Section 5 of the Indian Stamp Act renders chargeable with duty every instrument

(other than a bill of exchange or promissory note) mentioned in the first schedule, which not having been previously executed by any person, is executed out of British India on or after the first day of April 1879, relates to any property situate, or to any matter or thing done or to be done, in British India, and is received in British India.

A receipted pay bill is an instrument mentioned as No. 52 in Schedule I to the Act. If, therefore, it relates to anything done or to be done in British India, it must be stamped with a one-anna British Indian stamp, and if it is not stamped, it will not be admissible in evidence (*vide* Section 34).

The receipt relates to the payment of money. If, therefore, the payment takes place in British India, the receipt must be stamped in accordance with Act I of 1879. If the payment does not take place in British India, the mere fact that the contract may have been accepted there, or that the funds for payment may have been received thence, will not suffice to bring the receipt on the pay bill within Section 5 of the Indian Stamp Act I of 1879. For the receipt cannot be said to relate to the contract or to the source from which the money is obtained, but only according to the strict construction to be given to fiscal enactments, to the actual payment or delivery of the money.

The *lex fori* governs procedure in actions on a contract as the *lex loci contractus* or the law of the place of acceptance governs its validity, and the *lex loci solutionis* or law of the place for performance governs all relating to its fulfilment.

Addison on Contracts, Chapter XXIX, pages 1034—1036.
Smith's Leading Cases, Mostyn *v.* Fabrigas, Volume I, page 657 *et seq.*
Pitt Taylor on Evidence, Section 41.

The Courts do not take notice of the revenue laws of foreign States unless when the contract is itself made void by them. If, therefore, receipt were offered in a British Indian Court as evidence of a payment made in Goa, the Court would not consider whether or no it was stamped as required by the law for the time being in force in Goa.

James *v.* Catherwood, 3 D. and R., 190, quoted in Fisher's Digest, 4082.
Bristow *v.* DeLecqueville, 5 Exch., 275, quoted in Fisher's Digest, 3561 and 7448.

It may be that the law in force in Goa requires a stamp to be affixed to a receipt for money paid there, and if so it would be advisable that the requirements of that law should be complied with, though it is very unlikely that any suit in which there could be occasion for production of the pay bills could arise there. (L. R. No. 138, dated 2nd February 1891; *vide* G. R. No. 1391, dated 20th idem.)

8. A power of attorney executed by a Government pensioner authorizing his agent to draw, during his absence from Baroda, his pension from the Residency Treasury (which is situated in Baroda territory), is

not liable to stamp duty. (G. R. No. 3464, dated 4th June 1887.)

9. Customs House pass notes for Commissariat stores cannot be considered as applications presented by persons having dealings with Government, and, therefore, do not require to be stamped under Schedule II of the Court Fees Act, 1870. (G. R. No. 1524, dated 18th March 1873.)

10. Article 8, Schedule I of Act VII of 1870, applies in terms only to the copy of any document which *is* liable to stamp duty under the Stamp Act (1879). If, therefore, the original document is not liable to stamp duty under that Act, no court fee is leviable under Article 8, Schedule I of Act VII of 1870, on a copy of it. (L. R. No. 337, dated 27th March 1879; *vide* G. R. No. 1772, dated 2nd April 1879.)

11. Transfers of debentures, whereby, for the purpose of securing money advanced by way of loan, a right over the wharfage fees levied by the Karáchi Harbour Board under Act III of 1879 is created in favour of the creditor, are exempted from stamp duty by clause 17 (*d*) of Schedule II of Act I of 1879. (L. R. No. 1109, dated 20th September 1881; *vide* G. R. No. 5649, dated 28th idem.)

12. Receipts for sums in excess of Rs. 20 on account of wharfage fees, &c., granted by the Karáchi Harbour Board are liable to stamp duty, and Government do not see any reason to exempt such receipts from the payment of duty. (G. R. No. 4775, dated 11th June 1885.)

13. Petitions and applications from persons claiming ground which is not shown in the city survey maps are exempt from court fees under Section 19, clause 9, of the Court Fees Act. (L. R. No. 816, dated 15th October 1878; *vide* G. R. No. 5434, dated 23rd idem.)

14. Certificates of sale granted by the Civil Courts as well as those granted by the Revenue officers are clearly liable to stamp duty under Article 16, Schedule I of the Stamp Act. (L. R. No. 524, dated 26th April 1880; *vide* G. R. No. 3009, dated 10th June 1880.)

15. Article No. 16 of Schedule II of the Indian Stamp Act, 1879, exempts certain 'surrenders of leases' from stamp duty. A notice of relinquishment given by an occupant under Section 74 of the Revenue Code is not a surrender of a lease within the meaning of that article, but such notices are not liable to stamp duty because there is nothing in Schedule I of that Act that affects them. If the notice can properly be regarded as 'an application for leave to relinquish land,' then it is exempted from court fee by Section 19, clause xi, of Act VII of 1870. (L. R. No. 524, dated 26th April 1880; *vide* G. R. No. 3009, dated 10th June 1880.)

16. Section 90 of the Land Revenue Code requires an inámdár, who attaches a defaulter's property, to

make an immediate *report* to the Collector of his having done so. The Collector, if the demand appears a just one, may order the sale of the property. There can be no reason for holding the inámdár's report to be an application or petition within the meaning of Article I, clause (*b*) of Schedule II of the Court Fees Act. (L. R. No. 163, dated 1st February 1882; *vide* G. R. No. 987, dated 11th idem.)

17. Under the view of the law given by the Remembrancer of Legal Affairs in his following report No. 325, dated 4th March 1884, receipts given not only by dumáldárs but also by any inámdár to the village officers for sums paid by such officers to the dumáldár or inámdár on account of land-revenue collections must be stamped when the sum in respect of which the receipt is given exceeds Rs. 20:—

"I am of opinion that the exemption in clause 15 (*c*), Schedule II of the Stamp Act applies only to receipts given for payments of rent made by cultivators, whether to a Government officer or to an inámdár. Thus every receipt given under Section 58 of the Land Revenue Code is exempt. But a receipt given by an inámdár to a village officer for the aggregate or some portion of the aggregate collections made by him in the village is not, I think, exempt from stamp duty. Similar receipts given by a Government officer would, it is true, be exempt, but in that case the exemption would fall under clause 18 of Schedule II of the Stamp Act."

(G. R. No. 2641, dated 27th March 1884.)

18. Letters addressed by Government contractors to the Collector relating to the contract work ought to be treated as of the nature of applications, and not as official correspondence, and are accordingly liable to stamp duty. (L. R. No. 1525, dated 27th November 1882; *vide* G. R. No. 8, dated 3rd January 1883.)

19. The attention of the Board of Revenue, Lower Provinces, was directed to a case in which a bank had granted a duplicate receipt to another bank on unstamped paper, although the original receipt was stamped with a duty of one anna, and the money for which the original receipt was granted was required to be accounted for to a party other than the depositor. The case was referred to the Advocate General for opinion as to whether the duplicate receipt was liable to stamp duty, and the following opinion was given by him:—

"A receipt for money is an instrument within the meaning of the Stamp Act (Act I of 1879). It follows that a duplicate receipt mentioned in this case is liable to a stamp of one anna under Article 23 (*a*) of Schedule I."

(G. I., F. & C., No. 2153, dated 20th July 1883; *vide* G. R. No. 5885, dated 8th August 1883.)

20. The preceding order does not apply to documents kept merely for purposes of record. It seems clearly unnecessary that receipt stamps should be affixed to the so-called 'duplicate receipts' which are of the nature of office copies. (G. R. No. 6573, dated 15th August 1884.)

21. A document such as that given in the margin appears to be an application from a principal to the Customs Collector, requesting his approval, under Section 202 of the Sea Customs Act, of the authorization of the person named therein to act at the Custom House as such principal's agent. For such an application a court-fee stamp of one anna is all that the law requires. (Act VII of 1870, Schedule II, Article I (*a*), paragraph I).

To
THE SIRKA'RKUN,
Broach Bandar.

SIR,—I, the undersigned, beg to state that A. B. has been appointed to act for me in your office. I request, therefore, that you will be good enough to allow him to work for me.

Dated

(Sd.) C. D.

An agent may receive his actual authority from his principal either verbally or in writing. The Customs Collector may, if he thinks fit, refuse, under paragraph 2 of Section 203 of the Sea Customs Act, to recognize an agent unless the principal deposits with him an authority in writing. Such an authority in writing, when one is executed, whether it is deposited with the Customs Collector or not, would require to be stamped in accordance with the General Stamp Act. But, unless the Customs Collector requires a written authority, there is nothing that prevents a principal and agent from being satisfied with a verbal authority, if they think fit. (L. R. No. 1127, dated 27th August 1884; *vide* G. R. No. 7247, dated 10th September 1884.)

22. The Mámlatdárs' Courts Act does not require defendants to file written statements, nor is it contemplated by that Act that a written statement should ever be put in. The Mámlatdár is apparently expected by examination of the defendant, or his pleader, to ascertain what his defence is. But if in a rare case the Mámlatdár permits the defendant to file a written statement, there is nothing in the Court Fees Act that renders such a statement liable to a court fee. If it takes the form of an application or petition, then, under the second paragraph of clause (*b*), Article 1 of Schedule II of the last-named Act, it will be liable to a court fee of 8 annas. (L. R. No. 168, dated 2nd February 1885; *vide* G. R. No. 1267, dated 11th idem.)

23. Collectors against whom suits are pending in the High Court may furnish a general power of attorney to the Government Pleader in that Court on plain paper, it being not necessary to execute it on stamped paper. But this ruling cannot be held to apply to vakilátnámás given by a Collector to a Government Pleader, for general powers of attorney are governed by the Stamp Act which specially exempts from stamp duty instruments executed by or on behalf of Government, while vakilátnámás are governed by the Court Fees Act, which contains no such exemption. Vakilátnámás given by Collectors, when such documents are necessary, are liable to the prescribed court fee. (G. Rs. Nos. 4683, dated 1st August 1877, and 2436, dated 11th May 1878.)

24. The stamp duty on powers of attorney written in any other but the English language and executed out of British India should be indicated in the manner prescribed in Rule 11 of the rules* under the Indian Stamp Act, 1879 (promulgated under Financial Notification No. 196, dated 19th April 1879) which applies expressly to *all* documents executed out of British India excepting those therein indicated. (G. I., F. & C., No. 2471, dated 29th August 1879; *vide* G. R. No. 4809, dated 10th September 1879.)

* *Vide* Rule 12 of the rules published under the G. of I. Notn. No. 2170, dated 22nd May 1891, printed at pp. 314—319 of the Compilation of General Rules.

25. The proprietors of large estates cannot claim exemption from the operation of the law in respect of stamp duty on their communications addressed to the Collector in the form of a letter, if of the nature of applications. (G. R. No. 3339, dated 20th May 1882.)

26. Clause 18 of the 2nd schedule to the Stamp Act is as follows:—

'Any instruments executed by or on behalf or in favour of Government in cases where but for the exemption the Government would be liable to pay the duty chargeable in respect of such instrument.'

This exemption clearly relates to instruments executed by or on behalf of Government or in its favour only in cases in which the Government would be chargeable with the duty like any private person but for the exemption.

Cheques drawn by Presidents or Secretaries of the Local or District Boards in their official capacity are clearly not instruments made on behalf of Government; consequently they do not come within the meaning of the exemption above quoted. The fact that the duty would come out of funds which are Government money, is irrelevant to the question submitted.

Suppose a deed is drawn in favour of a Government servant, but it is understood, though not mentioned in it, that such a Government servant is a trustee for the Government and the Government servant as a party to the instrument would have to pay the stamp duty (which would have to be recouped by Government) such a document would be liable to stamp duty, Government not being a party mentioned therein, though eventually the payment of the stamp duty would have to be made by the Government.

Under these circumstances the cheques in question are not exempt from duty, but are liable to the usual stamp duty. (Opinion of the Advocate General, Bengal, dated 6th August 1885; *vide* G. R., F. D., No. 2759, dated 26th September 1885, and G. M. No. 8250, dated 10th October 1885.)

27. Under Section 50 of the Local Boards Act, money required by a Local Board to provide or replenish a permanent advance can only be drawn from the Government Treasury by cheque. Rule 46 of the Bombay Local Boards' Rules* prescribes the form of cheque. It may be doubted whether this order is properly designated a cheque as defined in

* Printed at pp. 221—239 of the Compilation of General Rules.

the General Stamp Act, on the ground that, in the case of Local Funds which under Section 44 of the Act Government is bound to keep, it cannot be said to be acting as a banker. But even if this doubt is correct, the document fulfils the conditions of a bill of exchange as defined in Section 5 of Act XXVI of 1881 and is equally liable, if for more than Rs. 20, to a stamp duty of one anna under Article 11 (*a*) of Schedule I of the General Stamp Act.

There is no rule which requires the first cheque drawn for money required to begin a permanent advance to be accompanied by any receipt at all. In the absence of any such rule, any demand for a receipt seems irregular. It would be quite sufficient if the cheque were merely accompanied by a memorandum stating the purpose for which the money was required, but not in the form of a receipt. If, however, for any reason a written acknowledgment of the receipt of money (over Rs. 20) is given by the officer drawing the cheque, it must be stamped, as it appears to be a receipt as defined in the General Stamp Act.

As regards money drawn to recoup advances, Rule 45 prescribes exactly what documents must accompany the cheque, *viz.* a bill supported by sub-vouchers. There is nothing requiring the receipt of the officer who draws the money, and the bill which he sends in should not be in the form of a receipt. If for any reason he does give a written acknowledgment of receipt of money (over Rs. 20) it must be stamped, but his doing so seems quite superfluous.

For the reasons given by the Advocate General of Bengal (quoted in Government Resolution No. 2759,* dated 26th September 1885) documents executed by officers of Local Boards are liable to stamp duty. (L. R. No. 690, dated 20th May 1887; *vide* G. R. No. 4021, dated 2nd July 1887.)

* *Vide* order 26 (VIII) *supra.*

28. Receipts passed by Municipalities on account of house-tax and cesses, &c., for sums exceeding Rs. 20 are not exempt from stamp duty. Article 15 (*b*) of Schedule II to the Stamp Act exempts from stamp duty a receipt for payment of money "without consideration." The exemption was intended apparently to apply to receipts for "voluntary" payments, which in the ordinary legal acceptation of the term are payments without consideration, such as payments made merely in consideration of natural love or affection or mere gifts. But the receipts in question are for payment of house rate, &c., due to the Municipality under the Act constituting the Municipality. The payment is not gratuitous, but one in satisfaction or discharge of a legal obligation imposed by the Act, and in order to relieve the payer from the consequence which would ensue in case of his committing default, and is, therefore, not one without "consideration." (G. R. No. 5862, dated 1st September 1887.)

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29. Security bonds executed by municipal servants are not exempt from stamp duty. (G. R. No. 3251, dated 21st May 1888.)

30. Anybody may write an ordinary letter to the Secretary to a Municipality without putting a court-fee stamp on it. Whether the Secretary is bound or empowered to *act* on such letters, is a different question. He may adopt the information afforded by them, and take, or suggest, official action thereon. But he is not *bound* to do so, and he might with equal propriety refer his correspondent to the municipal authorities who have powers to direct executive action which they cannot delegate. If on the informal correspondence failing to produce effect, an *application* desiring municipal action is made to the President or to any other municipal commissioner, that application must bear a one-anna stamp as required by paragraph 3 of Article 1 (*a*) of Schedule II to Act VII of 1870. Mere letters about conservancy, of which the Secretary or municipal officers may take what notice they please, are not liable to court fees. But applications to the Municipality or its members stand on a different footing and cannot be similarly ignored, and as they come clearly within the provision cited, they must be stamped. (L. R. No. 73, dated 14th January 1893; *vide* G. R. No. 960, dated 3rd February 1893.)

31. Under Section 79 of Act XV of 1872, every person solemnising a marriage and required under the Act to register the same, and every Marriage Registrar or Secretary to a Local Government having the custody, for the time being, of any register of marriages, shall, on payment of the proper fees, give a copy under his hand of any entry in any register of marriages in his custody. Such copies, or extracts certified to be true copies, or extracts by, or by order of, any public officer, and not chargeable under the Court Fees Act, are, unless granted for record in any public office or for any public purpose, liable to a stamp duty of 8 annas each under clause (*a*) of Article 22, Schedule I of the Indian Stamp Act, 1879, except in cases provided for in the Notification of the Government of India No. 1603,* dated 9th June 1882. A clergyman or priest not receiving pay from Government is when acting under Section 79 of Act XV of 1872 a public officer within the meaning of the above orders. Extracts from marriage registers furnished by such clergymen or priests are, therefore, not exempt from the payment of stamp duty. (G. I., F. & C., Nos. 1605, dated 9th June 1882, and 200, dated 13th January 1883; *vide* G. Rs. Nos. 6007, dated 1st September 1882, and 676, dated 25th January 1883.)

* *Vide* Article 6 (*b*) of the second Schedule to the G. of I. Notn. No. 2897 S. R., dated 7th June 1894, republished in the *B. G. G.* of 21st idem.

32. A one-anna receipt stamp is not required on endorsements on railway receipts sent through the Post Office under the value payable system. (G. I., F. & C., No. 5198, dated 29th September 1887; *vide* G. R. No. 7801, dated 14th November 1887.)

33. No formal application seems necessary either for the adjournment of an Income Tax appeal or to inform the Court that a compoundable offence (not being one under Sections 324, 335, 337 or 338, Indian Penal Code) has been compounded. In the case of offences under these four sections, formal application to compound appears necessary. To requests which need not be made as formal applications, the following paragraphs of High Court Circular 52A of 19th February 1884 appear applicable:—

'As the law does not require any formal application to be made for the return of documents under Section 142 or Section 144 of the Code of Civil Procedure, they may be returned to the persons entitled to receive them on their oral request and on taking their receipt in writing in the usual form.

'In case any such person chooses to make his request in writing, the paper, as this is optional, need bear no stamp.'

(L. R. No. 1582, dated 15th December 1887; *vide* G. R. No. 66, dated 5th January 1888.)

34. Under the following opinion of the Honourable the Advocate General of Bengal, shipping memoranda are essentially shipping orders, and are, therefore, liable to stamp duty as shipping orders:—

"The term 'shipping order' is not defined in the Stamp Act; but, from the words following the term in the schedule, it is clear that it is a document relating to the conveyance of goods on board a vessel. I am of opinion that it is immaterial what the exact form of words employed is, and think that any document made by a shipper and directed to the master of a vessel relating to the conveyance of his goods on board such vessel, which fulfils the functions of a shipping order, is a shipping order within the meaning of the Act, notwithstanding that the form of the document is not mandatory."

(G. I., F. & C., No. 6577, dated 31st December 1889; *vide* G. R. No. 242, dated 11th January 1890.)

35. A question having been raised whether stamp duty was properly levied by the Custom authorities on a letter addressed to them enquiring whether customs duty was levied on silver articles when sent from India to England, the following opinion was recorded by the Honourable the Advocate General:—

"I think that Article 1A of Schedule II of the Court-fees Act does not apply to an enquiry of the kind contained in the letter in question, as it is not presented by any person having dealings with the Government, and does not relate to such dealings. It is simply a request for information which the Customs authorities might not be bound to comply with, but on which they had no right to require a stamp."

(G. R. No. 1816, dated 8th March 1890.)

36. A court fee is leviable under Article 9 of Schedule I of the Court Fees Act in respect of all orders or proceedings passed after investigation under Bombay Act III of 1874. It may be doubted whether proceedings or orders under the Bombay Hereditary Offices Act come within the meaning of the word 'Revenue' used in Article 9 of Schedule I of

Act VII of 1870. But if an investigation has been made, they would be covered by the word 'Judicial' in that article (Section 71 of Bombay Act III of 1874). Purely departmental or office orders in which there is no investigation or appeal, such as orders under Section 64 (*c*) and mere orders to register facts already recorded according to law or under the orders of Government (Section 76) are of course not within the meaning of Article 9 of Schedule I of the Court Fees Act, as they are neither Revenue nor Judicial orders, and no copies of mere *orders* from an office unless they come under the description of an 'account, statement, report or the like,' are liable to fees. (L. R. No. 196, dated 16th February 1889; *vide* G. R. No. 1885, dated 9th March 1889.)

37. "Názirs are, I believe, in the habit of sending monies from time to time to Government Treasuries for safe custody and such monies are held by the Treasury officers in deposit until redrawn by the Názirs. For the purposes of such transactions, forms of a Pass Book and of a cheque are prescribed at pages 290 and 291 of the High Court Circulars, and I am clearly of opinion that in transactions of this nature between two Government officers no stamped receipt is necessary.

"If the case under reference was one of the above kind—as I think it must have been—no separate receipt was necessary at all. All that was requisite was an entry on the *Dr.* side of the Pass Book signed both by the Subordinate Judge and the Mámlatdár, and to this entry no receipt stamp need, I think, have been attached. If a separate receipt was passed or required, I do not understand why the occasion for it arose; but even assuming that it was necessary it would merely be an acknowledgment by one Government servant of the receipt of money which another Government servant had kept for him in safe custody, and it would not require to be stamped.

"Why, if the Subordinate Judge had determined that the money was forfeited to Government, he 'applied to the Mámlatdár for its repayment,' is another point which I find it difficult to understand. I should have thought that it would be sufficient for him to request the Mámlatdár to transfer the amount from the deposit account to the credit of Government under the head of 'Law and Justice,' or whatever may be the appropriate head for such receipts. But it seems probable that the Subordinate Judge intended the whole amount to be repaid to his Názir as a returned deposit, and then afterwards to remit it, *minus* 'the expenses of the sale,' if any, to the Treasury to be credited finally to Government. If this be the correct view of what took place, the receipt passed by the Subordinate Judge or by his Názir would still need no stamp. Viewed in any light, the transaction seems to have been nothing more than a transfer from the Treasury to the Court of money held by the former in

deposit for safe custody, and both parties to the transaction were acting in their capacity of officers of Government." (L. R. No. 1124, dated 3rd September 1880; *vide* G. R. No. 4858, dated 14th idem.)

38. When a Civil Court attaches money in the hands of Government, payable by Government to a person against whom a decree has been passed by the Civil Court, it is not necessary that the Civil Court should give to the Government officer in whose possession the money is, a receipt on a one-anna stamp before the money can be paid to the Court executing the decree. Such receipts are exempted from stamp duty under Article 15 (*b*) of Schedule II to the Stamp Act (I of 1879). If money which has been attached, under Section 272 of the Civil Procedure Code, is afterwards paid into the Court which attached it, the payment is a 'payment of money without consideration;' it is a mere transfer of the money from the custody of one authority to another, in order that the latter may disburse it to the party or parties entitled to it. (L. R. No. 519, dated 7th April 1892; *vide* G. R., J. D., No. 2443, dated 6th May 1892, and G. M. No. 4423, dated 25th idem.)

39. The memorandum of association of any society registered under Act XXI of 1860 (an Act for the registration of Literary, Scientific and Charitable Societies) does not require to be stamped. (G. I., F. & C., No. 2518, dated 22nd July 1890; *vide* G. R. No. 5606, dated 12th August 1890.)

40. No court fee is leviable on life certificates given to civil pensioners to satisfy the requirements of Article 1028 of the Civil Service Regulations. Such certificates may be granted by retired officials who before retirement exercised the powers of a Magistrate, as well as by Sub-Registrars and Magistrates, and do not fall within Schedule I of the Court Fees Act, 1870. Perhaps it may have been thought that the applications for such a certificate might fall within Article 1 (*b*), Schedule II, when presented to a Magistrate; but that article applies only to applications presented to Magistrates in their executive capacity. It would not apply to a request made to a Magistrate which might be made orally and which is made to him, not in his magisterial or executive capacity, but as it might be made to a retired Magistrate as a person of ascertained respectability and position. (L. R. No. 287, dated 25th February 1891; *vide* G. R. No. 1869, dated 12th March 1891.)

41. *Samachari chittis* serving the purposes of hundis or letters of credit are liable to stamp duty, and their execution on unstamped paper will render the writer liable to prosecution and punishment. (G. I., F. & C., No. 1757 S. R., dated 25th April 1893; *vide* G. R. No. 3523, dated 15th May 1893.)

IX.—AMOUNT OF DUTY LEVIABLE ON CERTAIN INSTRUMENTS.

1. Licenses under the Bombay A'bkari Act do not require to be stamped. Counterpart agreements executed under Section 31 of that Act, if not attested, require a stamp of eight annas under Article 5 (*c*) of Schedule I of the Indian Stamp Act, 1879. (L. R. No. 986, dated 25th August 1879; *vide* G. R. No. 4631, dated 1st September 1879; *vide* also G. R. No. 8916, dated 4th December 1893.)

2. A comparatively light stamp duty was fixed for an assignment of a lease under Article 60, Schedule I of the Stamp Act in consideration of the heavy duty to which the lease itself is chargeable under No. 39 of the schedule. It would be out of place in India to prescribe any special duty for agreements under seal, as the law attaches no artificial effects to sealing. There is no reason why agreements by way of guarantee or indemnity should be treated differently from other agreements. (G. I., F. & C., No. 3439, dated 29th October 1880; *vide* G. R. No. 6096, dated 18th November 1880.)

3. The practice of affixing a one-anna court-fee stamp to applications or petitions of the nature of reminders should be discontinued, and in future the full stamp duty authorized by law should be required thereon. (G. R. No. 6322, dated 13th September 1882.)

4. Orders passed by a Revenue officer under Section 87 of the Bombay Land Revenue Code are not decrees or orders having the force of a decree passed by a Revenue Court within the meaning of Article 7, Schedule I of the Court Fees Act. For the purposes of certain sections of the Penal Code a formal or a summary inquiry under the Code is to be deemed (Section 196) a judicial proceeding, and the office of the authority holding such inquiry is to be deemed a Civil Court, but the order passed by a Revenue officer under Section 87 of the Code is not in any way binding upon the parties like a decree, and determines no question of right that may be at issue between them. To copies of such orders Article 9, and not Article 7, of the above schedule applies. (L. R. No. 391, dated 29th March 1883; *vide* G. R. No. 5630, dated 31st July 1883.)

5. If a deed of sale of a mortgage right were a transfer of an 'interest secured by a mortgage-deed' it would fall under Article 60 (*b*) of Schedule I of the Stamp Act. It is true that such a transfer is a 'conveyance.' The term 'conveyance' is defined by the Act, Section 3 (9), to mean 'an instrument by which property is transferred on sale.' But Article 21 of Schedule I, which covers 'conveyances' generally, expressly excepts conveyances which are transfers of the kind mentioned in Article 60. But if the mortgage interest transferred by the deed rested upon a verbal contract merely, or if it was an equitable

mortgage, Article 60 of Schedule I would not apply, and the deed of sale would fall under Article 21. (L. R. No. 1333, dated 3rd October 1883; *vide* G. R. No. 7828, dated 22nd idem.)

6. The marginally noted opinion of the Remembrancer of Legal Affairs, No. 1117, dated 4th September 1885, was communicated to the Inspector General of Registration and Stamps for information and guidance with reference to the following letter, No. 2046, dated 25th July 1885, from that officer :—

"A perusal of the correspondence confirms my opinion that the view taken by the Inspector General of Registration and Stamps is correct.

"2. The mistake committed by the Registrar is in saying that the property mortgaged by deed B consisted of two houses. It consisted of one house and a portion of another house. A lien was not created on property already hypothecated."

"I have the honour to submit translations, marked respectively A and B, of two deeds registered some months since, the one in the Viramgám, the other in the Parántij Sub-Registry Office in the district of Ahmedabad, concerning which, as regards the question of stamp duty, considerable correspondence has passed between the Registrar of Ahmedabad and myself, with the result that we cannot agree.

"2. Deed A I hold to be an instrument of further charge on which the stamp duty instead of being Rs. 5 should have, under the provisions of clause (*a*) of Article 30 of Schedule No. I of the General Stamp Act, amounted to Rs. 10, the sum advanced on mortgage being Rs. 1,000. I would shortly describe this deed as mortgaging without possession certain property not previously under hypothecation, and also at the same time *confirming (or mortgaging afresh) the hypothecation of two gardens previously mortgaged with possession.* It is on the latter circumstance that I rely in forming the opinion that the deed is an instrument of further charge on property already mortgaged with possession.

"3. Instrument marked B the Registrar of Ahmedabad holds to be on all fours as regards its character with instrument marked A, and it is on this point that I join issue with Mr. Reid. Instrument marked B purports to mortgage without possession certain houses and it recites the fact that a room in one of those two houses had previously been mortgaged with possession to the same mortgagee, but I do not understand that the present instrument again mortgages that room, and I rely on the following passages appearing in the deed for holding that opinion :—

'A room of this house No. 2 is in your possession under a deed of mortgage with possession previously executed to you * * * . The *remaining portion of the said house* * * * is given to you in mortgage without possession * * * * *.

'In consideration of the abovementioned amount the whole of house No. 1, and out of the house No. 2 the front portion of the ground floor and *excepting the mortgage lak on the room* the remaining portion of the said house are given in writing in mortgage.'

"4. The Registrar of Ahmedabad agrees with me in thinking that on the first named deed a stamp of Rs. 10 is required, holding as I do that the instrument imposes a further charge on property already mortgaged with possession. In the second case he is apparently of opinion that the instrument while mortgaging without possession two houses, a room in one of which was previously mortgaged

with possession, creates a further lien on that room and that is the point on which we differ, he holding that the stamp on the latter deed should have been one of Rs. 2 on the sum of Rs. 140 received by the property hypothecated, I holding that the stamp duty of Re. 1 actually paid is sufficient, seeing that as I construe deed B the already hypothecated room is not again pledged as security for a further charge thereon.

"5. The Registrar having asked that the point should be submitted to the Legal Remembrancer for opinion, I have the honour respectfully to request that these papers may be placed before the latter officer."

(G. R. No. 7500, dated 16th September 1885.)

7. Ordinary licensed stamp vendors are not officers of Government within the meaning of Article 12 (*b*), Schedule II, Act I of 1879. The article would apply to the Government officers who are appointed *ex-officio* vendors under the rules framed under Section 55 of the Stamp Act.

The stamp necessary for a stamp-vendor's security bond is the amount required by Article 14, Schedule I, of the Stamp Act. (L. R. No. 1324, dated 2nd October 1884; *vide* G. R. No. 3107, dated 14th idem.)

8. Applications to a Collector under Section 22 of the Local Boards Act are liable to a court fee of eight annas under Act VII of 1870, Schedule II, Article 1 (*b*). (G. R. No. 3725, dated 8th May 1885.)

9. The record of a Sub-Registrar's reasons for refusing to admit a document to registration is not 'a revenue or judicial proceeding' within the meaning of Article 9, Schedule I of the Court Fees Act, and certified copies of such reasons are chargeable with stamp duty under Article 22, Schedule I of the Indian Stamp Act. (L. R. No. 394, dated 25th March 1886; *vide* G. R. No. 2752, dated 12th April 1886.)

10. A mukhtyárnáma which authorizes three persons to exercise all khoti privileges and to recover all khoti dues cannot be considered as authority to act in a single transaction. A document of such nature comes under Article 50 (*c*) of Schedule I of Act No. I of 1879, and should be written on a stamped paper of Rs. 5. (G. R. No. 1365, dated 3rd March 1887.)

11. Declarations of trust should be charged with stamp duty on an *ad valorem* scale, similar to that prescribed for bonds in Article 13 of Schedule I of the Stamp Act, subject, however, to a maximum duty of Rs. 15. (G. I., F. & C., No. 6766, dated 24th December 1887; *vide* G. R. No. 317, dated 17th January 1888.)

12. An application or petition presented by a farmer of ábkári or opium revenue to a Collector, Assistant Collector or Mámlatdár requires a one-anna stamp. (G. R. No. 3174, dated 19th May 1888.)

13. An instrument evidencing an ordinary pawn transaction where money is borrowed on the pledge of moveable property, and the sum borrowed exceeds Rs. 20, should be stamped as a mortgage-deed

under Article 44 of Schedule I to the Stamp Act, 1879. (G. I., F. & C., No. 5232, dated 5th November 1890; *vide* G. R. No. 8405, dated 25th idem.).

14. A question having been raised as to the amount of stamp duty leviable on an application for license to manufacture 200 lbs. of fireworks under No. 31, read with Nos. 9 and 8, of the rules issued in Government Notification No. 4116, dated 5th July 1887, the Honourable the Advocate General expressed his opinion (No. 46, dated 21st May 1892) that the 3rd clause of Rule 9 was applicable and that a fee of Rs. 5 only was payable. (G. R. No. 4914, dated 11th June 1892.)

15. The following decision of the High Court of Calcutta as to the amount of stamp duty payable on the entrance certificates issued by the Uncovenanted Service Family Pension Fund, Calcutta, is to be acted upon in all similar cases :—

"High Court of Judicature at Fort William in Bengal.

CIVIL APPELLATE JURISDICTION.

The 30th June 1892.

Present:

The Honourable Sir William Comer Petheram, Kt., *Chief Justice.*

The Honourable Henry Thoby Prinsep and The Honourable Jones Quaint Pigot, } Two of the Judges of this Court.

"Reference under Section 46, Act I of 1879, from the Officiating Secretary to the Board of Revenue, Lower Provinces, No. 1587-B, dated 20th November 1891.

(Stamp Reference No. 13 of 1891.)

"PETHERAM, *Chief Justice.*—The question referred to us by the Board of Revenue is what is the stamp which an entrance certificate under the rules of the Uncovenanted Service Family Pension Fund, Calcutta, should bear. By the contract which is evidenced by the document, the person to whom the certificate is issued in consideration of a money payment secures an income after his death for a time to another person, subject to certain contingencies; this is, I think, a contract of assurance, and the document which evidences such a contract is, I think, a life policy and is within Section 3 and Section 15 of the Stamp Act. The amount insured is quite uncertain, in every case, and it is impossible to predict whether anything or, if anything, what, will ever become payable by the fund under the contract, and the contract cannot, I think, be defined as an insurance for any particular amount, and therefore cannot be for an amount which exceeds Rs. 1,000. That being so, and it being an insurance, it must be a life policy for an amount which does not exceed Rs. 1,000, and the stamp duty on such an instrument is six annas.

"It is, I think, clear that such an instrument as this is not within the scope of Section 25, sub-section (*c*) of that section, which is the only one within which it has been said to be included, deals with contracts under which, for some executed consideration, money becomes immediately due though payable by fixed periodical payments, and it is, I think, enough to say that that is not the present case, and there is no provision in the Act which can relate to the valuation of annuities secured by life policies.

"My answer to the question is that the stamp duty which an entrance certificate under the rules of the Uncovenanted Service Pension Fund should bear is six annas.

"PRINSEP, *J.*—I agree that, read with the rules of the Uncovenanted Service Family Pension Fund, this paper may be regarded as a life policy, and also that it does not come within Section 25 of the Act. We have not the means of ascertaining its value. That can be obtained only by such a calculation as is not open to us. In the absence of such information we must take it in the most favourable way to the person being taxed,—that is to say, we must assess it at the lowest possible value below 1,000 and it should, therefore, be assessed at six annas.

"PIGOT, *J.*—I agree."

(G. I., F. & C., No. 2460, dated 11th June 1892; *vide* G. R. No. 5551, dated 7th July 1892.)

16. Clause 16 (*a*) of the Government of India's Notification No. 4650,* dated 10th September 1889, sanctioning reductions and remissions of court fees under Section 35 of the Court Fees Act, VII of 1870, does not apply in the case of a petition made to a Collector exercising the powers of a Commissioner under Section 27 of the Income Tax Act II of 1886. The court fee payable on such application or petition is eight annas under Schedule II (1) (*b*), paragraph 2 of the Court Fees Act, 1870. (G. I., F. & C., No. S. R.-3046, dated 15th July 1893; *vide* G. R. No. 5692, dated 7th August 1893.)

* Printed at pp. 342—345 of the Compilation of General Rules

X.—DUTY IN PAUPER SUITS.

1. The only privilege of a person who is allowed by a Court to institute a suit *in formâ pauperis* is, that he is not liable for any court fee (other than fees payable for service of process) in respect of any petition, appointment of a pleader, or other proceeding connected with the suit. There is apparently no law which exempts him from paying the stamp duty on any document which requires to be stamped under the provisions of the General Stamp Act. Unless, therefore, the case comes within clause 13† of Section 15 of the Act (No. 18 of 1869), duty must be paid. (L. R. No. 538, dated 10th June 1878; *vide* G. R. No. 3098, dated 19th idem.)

† *Vide* Article 9, Schedule II, of the Indian Stamp Act, 1879.

2. Article No. 167,‡ Schedule II, Act IX of 1871, does not apply to applications on the part of Government under Section 309§ of the Civil Procedure Code for the recovery of pauper costs, and no rule of limitation exists in respect of such applications. Section 309 directs that "Government shall recover such costs in the same *manner* as costs of suits are recoverable," but this refers only to the method of procedure. It is a well-established rule that the king is not bound by any statute, if he be not expressly named to be so bound (Broom's Legal Maxims, 5th Edition, page 72; Maxwell on the Interpretation of Statutes, p. 112). "Statutes of Limitation have always been held not to bind the Crown, except when named." (Maxwell on the Interpretation of Statutes, p. 117.) Act IX of 1871 contains a special provision for any suit in the name of the Secretary of State for India in Council, a period of sixty

‡ Cf. No. 179 of Schedule II of the Indian Limitation Act XV of 1877.

§ Cf. Section 411 of the Civil Procedure Code, 1882.

years being allowed as the period of limitation (Article 150,* Schedule II). But neither the Crown nor the Secretary of State is mentioned in connection with applications for execution. The East India Company no longer represents the Crown, and Section 24 of Statute 24 and 25 Vic., C. 67, expressly provides that no law or regulation made by the Governor General in Council * * * * shall be deemed invalid by reason only that it affects the prerogative of the Crown. (L. R. No. 696, dated 19th October 1875; *vide* G. R. No. 6163, dated 1st November 1875.)

* Cf. No. 149 of Schedule II of the Indian Limitation Act XV of 1877.

3. Collectors are authorized to pass, without the sanction of Government, charges incurred in making applications or darkhásts in Civil Courts for the recovery of stamp charges on behalf of Government from the parties concerned in pauper suits.

They may also, if they see sufficient cause, remit to the party from whom it may be recoverable after judgment, the stamp duty itself in such suits. (G. R., F. D., No. 3945, dated 14th September 1877, and G. R. No. 6820, dated 14th November 1877.)

XI.—KINDS OF STAMPS TO BE USED IN CERTAIN CASES.

1. Whereas copies or extracts certified to be true copies or extracts of baptismal, marriage, and burial certificates granted by ministers and marriage registrars are generally furnished on printed forms for which impressed sheets of stamped paper cannot be used without inconvenience; therefore in exercise of the powers conferred by Section 9 of the Indian Stamp Act, 1879, the Governor General in Council is pleased to make the following rule :—

> The stamp duty payable under Article 22 of Schedule I to the Indian Stamp Act, 1879, on copies or extracts certified to be true copies or extracts of baptismal, marriage, and burial certificates shall be denoted by means of adhesive court-fee labels.

(G. I., F. & C., Notification No. 2036, dated 30th June 1882, republished in the *Bombay Government Gazette* of 6th July 1882.)

NOTE.—The officer issuing the certificates should cancel the adhesive court-fee label affixed thereto by writing his name across it. (G. I., H. D., No. 3—173—187, dated 11th September 1882; *vide* G. R. No. 6722, dated 28th idem.)

2. India Revenue (Receipt) stamps should be used for proxies given by females at Local Board elections. (G. R. No. 1747, dated 28th February 1885.)

3. Promissory notes drawn or made in British India and chargeable with a duty of more than one anna are not among the instruments that may be stamped with impressed labels; the legal and regular method of paying the stamp duty is by the use of impressed sheets, or in the cases of 6, 10 and 12 annas, for which no impressed sheets exist, by the use of hundi stamps. (G. I., F. & C., No. 6623, dated 15th December 1887; *vide* G. R. No. 302, dated 14th January 1888.)

XII.—INSTRUMENTS NOT DULY STAMPED.

1. Copies requiring to be stamped under Act VII of 1870 are not of any validity unless properly stamped, and cannot be furnished or received by any public officer. (G. I., F. D., No. 231, dated 18th January 1877; *vide* G. R. No. 534, dated 27th idem.)

2. The period during which an instrument remains impounded under the provisions of Chapter IV of the Stamp Act, 1879, cannot be deducted in computing the period of limitation mentioned in Section 34 of the Registration Act, 1877. In the case of all impounded instruments forwarded to the Collector by Registrars and Sub-Registrars under Section 33 of the Stamp Act the adjudication should be made by the Collector with as little delay as possible. (L. R. No. 1524, dated 22nd December 1881; *vide* G. R. No. 128, dated 10th January 1882.)

3. The procedure to be followed in enforcing the payment of insufficient stamp duty and penalty with respect to instruments sent to Collectors under clause 2 of Section 35 of the Indian Stamp Act, 1879, is that laid down in the letter from the Government of India No. 4310,* dated 28th October 1875. (G. R. No. 3016, dated 28th April 1893.)

** Vide* order 1 (XIII) *infra.*

XIII.—ADJUDICATION AS TO STAMPS.

1. When the Collector has received a document and given his opinion under Section 39† of the Stamp Act XVIII of 1869, and the presenter of the document thereafter declines to pay the full sum adjudged, the Collector may consider the instrument as having been presented under Section 23.‡ He must then first consider whether there is a case for prosecution under Section 29§ or 36, and if he determines to prosecute he can detain the instrument, but if he does not intend to prosecute he should return the instrument to the owner. (G. I., F. D., No. 4310, dated 28th October 1875; *vide* G. R. No. 6336, dated 11th November 1875.)

† Vide Section 30 of the Indian Stamp Act, 1879.

‡ Vide Section 33, *ibid.*

§ Vide Section 61, *ibid.*

2. In all such prosecutions Collectors should bring to the notice of the Magistrate the loss of revenue due to the non-stamping of the instrument. (G. R. No. 2641, dated 14th April 1893.)

3. It is clear that Rule 15‖ of the Rules under the Indian Stamp Act I of 1879 laid down in the Government of India's Notification No. 875, dated 26th February 1881, is a rule under Section 32, and relates solely to the fee under Section 30. As to the duty on instruments brought to the Collector under Section 30, it is said in Section 31 that the duty determined by the Collector may be *paid*, and when the Collector has certified by endorsement on the instrument that the full duty chargeable has been paid, the instrument so endorsed "shall be held to have been duly stamped." The Collector appears to hold that these words point to a payment in cash. But Section 9

‖ Cf. Rule 17 of the rules under Sections 9, 15, 17, 32, 51 and 56 of the Indian Stamp Act published under G. of I. Notn. No. 2170, dated 22nd May 1891, printed at pp. 314—319 of the Compilation of General Rules.

says that, except in specially excepted cases, all duties shall be paid by means of stamps, and Section 31 does not specially provide that the duty paid under it shall be paid in cash. The duty under Section 31 should, therefore, be paid by means of stamps, and such payment should be indicated on the instrument by the stamps used. (G. R. No. 5568, dated 26th September 1881.)

4. In the case of such an agreement as that executed by P. R. A. to H. R. A. for a term of 11 years stipulating to pay annually 4 khandis of Dodka or Ghonsalvel rice in husk and 1,050 bundles of hay, the stamp duty should be fixed by the Collector under paragraph 3 of Article 39 (*a*) of Schedule I of the Stamp Act in accordance with what he considers to be 'the value of the average annual rent reserved.'

The practice followed by the officers of the Registration Department in cases of instruments like the one in question is to draw the attention of the parties presenting such deeds to Section 27 of Act I of 1879 which requires that 'the consideration (if any) and all other facts and circumstances affecting the chargeability of any instrument with duty shall be fully and truly set forth therein' and to the penalties imposed by Section 63 of the same Act. This leads to the defect in documents being supplied, that is, the value of the consideration is shown therein and the stamp duty determined accordingly. In cases in which the parties refuse to express the money value, the documents are forwarded to the Collector of the district for the adjudication of the proper stamp duty leviable thereon. This is a very reasonable practice. (L. R. No. 10 B., dated 26th January 1883; *vide* G. R. No. 1238, dated 16th February 1883.)

XIV.—COMPOSITION OF STAMP DUTY.

1. The Presidency Municipalities, the Trustees of the Port of Bombay, and the Commissioners for making improvements in the Port of Calcutta are empowered, by the enactments constituting or incorporating them, to borrow money for certain purposes by way of debenture, on the security of the rates, taxes or dues which they are authorized to levy or impose.

Under the Local Authorities Loan Act, other bodies corporate and Municipalities may also be authorized to borrow money upon the security of the funds which they administer, or the taxes which they levy.

The bonds or debentures issued by all these bodies, and coupons issued with such debentures are, in the absence of any special exemption, chargeable with stamp duty, at the rate of about ½ per cent.

The question whether stamp duty is chargeable on the renewal and sub-division of such debentures, is open to argument; but whether stamp duty is chargeable in such cases or not, the interests

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of the stamp revenue necessitate the attendance of the parties at the office of the Collector of Stamp Revenue, in order to the stamping (without charge) of the new debentures. The Government of India is not willing to relieve such debentures altogether from the payment of stamp duty; but it is prepared to exempt coupons issued with them from the separate payment of duty, and is anxious to remove, as far as is compatible with the due protection of the stamp revenue, the inconvenience occasioned to the debenture-holders by the necessity for attendance at the Stamp Office on each case of renewal or sub-division.

His Honour the President in Council thinks that these objects may be attained if the above-mentioned bodies corporate are willing, on the issue of any debentures, to compound for the stamp duty chargeable thereon by the payment in a lump sum of ½ per cent. on the total amount of the loan. There is no special provision in the law authorizing such a composition; but, on payment by any of the corporate bodies referred to, under such a composition, the Government of India will exempt* the debentures from any stamp duty with which they might otherwise be chargeable whether on issue, renewal or sub-division.

The payments made under such compositions will be credited to stamp revenue.

The serial number, amount and date of each of the debentures issued should be communicated to the Government of India to enable them to issue the needful notification exempting the debentures from the payment of stamp duty under these orders. (G. I., F. & C., Nos. 3646, dated 13th November 1880, and 3323, dated 6th October 1881; *vide* G. Rs. Nos. 6472, dated 8th December 1880, and 6273, dated 25th October 1881.)

2. Cheques issued by Local Boards do not come within the exemption contemplated in the foregoing orders. (G. R. No. 1025, dated 21st December 1885.)

XV.—REFUNDS.

1. Local Governments are authorized to allow refunds or renewals of spoiled or useless stamps, or the repurchase of stamps not required, provided that application for renewal or refund be made within one year from the date of purchase of the stamp, or one year from the date on which the stamp has been spoilt, or rendered useless. (G. I., F. & C., No. 125, dated 14th January 1881; *vide* G. R. No. 601, dated 28th idem.)

2. The Commissioners in the Bombay Presidency, the Superintendent of Stamps, Bombay, and the Political Resident, Aden, are authorized to grant the refund of the value of spoilt or useless general

* For the exemptions sanctioned by the Government of India under this provision *vide* Article 7 (*c*) of Second Schedule to Government of India Notification No. 2897 S. R., dated 7th June 1894.

stamps in cases in which application for the refund is made after six months, but within one year from the date of the purchase of the stamp or from the date on which the stamp is spoilt or rendered useless. (G. I., F. & C., Nos. 3926, dated 23rd October 1883, 2075, dated 31st December 1883, and 445, dated 25th April 1885; *vide* G. Rs. Nos. 8409, dated 15th November 1883, 338, dated 14th January 1884, and 3938, dated 16th May 1885.)

3. The Commissioner in Sind, the Commissioners of Divisions, the Superintendent of Stamps, and the Political Resident at Aden are authorized to exercise, within their respective charges, the power conferred by the Government of India on the Local Government of granting refunds of the value of impressed court-fee stamps and court-fee adhesive labels. (G. R. No. 819, dated 6th February 1888.)

NOTE.—By Government Resolution No. 1037, dated 7th February 1891, the power granted to Commissioners by the Resolution of 6th February 1888 has been delegated to Collectors.

4. "I am directed to acknowledge the receipt of your letter No. 6099, dated the 27th July 1892, and of its enclosures, regarding an application from Messrs._____for refund of the value of certain spoiled stamps amounting to Rs. 283.

"Under the law, applications for refund should be made within six months from the date on which the stamps were purchased, spoiled or rendered useless. In order to meet cases of undue hardship, this period was extended to twelve months by the Resolution in this Department No. 125*, dated 14th January 1881. In the present case, it appears that the stamps were spoiled or rendered unfit for use in each case more than one year, and in some instances more than six years, before an application for refund was made to the Collector of ———, and no satisfactory explanation is given of the cause of the delay. In many cases, too, the stamps become useless merely because by careless keeping they were torn or soiled. Such a case as this is not of the kind contemplated when provision was made for the refund of the value of spoiled or useless stamps, and the Governor General in Council is unable to sanction the refund applied for.

* *Vide* No. 60 dated 2 Januar order 1 *supra*.

"As regards the suggestion made by the Commissioner in Sind that applications of the kind might, in future, be made by applicants to the Government of India direct, I am to state that the Government of India prefers that they should be submitted through the Local Government." (G. I., F. & C., No. S.R.-3314, dated 10th August 1892; *vide* G. R. No. 7042, dated 5th September 1892.)

5. Sections 52 and 54 of the Indian Stamp Act, 1879, apply to all kinds of stamps used under that Act, but great caution should be used in refunding the value of "adhesive labels." (G. I., F. D., No. 911, dated 6th June 1879; *vide* G. R. No. 3300, dated 23rd idem.)

6. The words 'deducting one anna for each rupee or fraction of a rupee' which occur in clause (*c*),

Section 53 of the Indian Stamp Act, 1879, are not applicable to clauses (*a*) and (*b*) of that section. Those words are applicable to clause (*c*) only.

(2) The distinction between clauses (*a*) and (*b*) and (*c*) is pointed.

(3) Clauses (*a*) and (*b*) are applicable to cases where fresh stamps are given in lieu of spoiled or misused stamps, but such new stamps when so given are in (*a*) case to be of the same 'description and value,' and in (*b*) case of any other 'description to the same amount in value,' so in each of these (*a*) and (*b*) cases the *same* value of the spoiled stamps is to be given and no deduction is provided for, whereas in (*c*), which provides for a money return, 'the same value in money, deducting one anna for each rupee or fraction of a rupee,' is to be given.

(4) The words 'deducting one anna for each rupee or fraction of a rupee' can refer only to the preceding words 'the same value in money' as the thing from which the deduction is to be made.

(5) Section 54 aids this construction.

(6) The effect of Section 53 may be summarized thus:—Where fresh stamps are given in exchange for spoiled or misused stamps, stamps of the same value as the spoiled or misused stamps are to be given and no deduction made, but where money is given in exchange for spoiled or misused stamps, a deduction of one anna is to be made from each rupee or fraction of a rupee of the value of such spoiled or misused stamp. (Adv. Gen. No. 106, dated 12th November 1880; *vide* G. R. No. 6471, dated 8th December 1880.)

7. As the words used in Section 53 of the Stamp Act 'in any case in which allowance is made for spoilt or misused stamps' are in the plural, the practice of deducting one anna in the rupee on the aggregate value of the stamps, and not on the value of each separate stamp tendered, is most in accordance with the apparent intention of the Legislature. In the cases falling under Section 54 also the deduction should be on the aggregate value. (G. Rs. Nos. 1519, dated 22nd February 1883, and 9035, dated 16th November 1892.)

8. When the Collector of a District sanctions a refund or renewal he should then and there record his reasons for granting such refund or renewal, should punch or mark the stamped paper in such a way that it can never be presented again, and should then forward it for destruction to the Superintendent of Stamps. (G. I., F. D., No. 3767, dated 23rd October 1873; *vide* G. R. No. 6077, dated 4th November 1873.)

9. No. 14* of the rules under the Stamp Act, 1879, laid down in the Government of India's Notification No. 196, dated 19th April 1879, does not require that the affidavits and depositions should be put in or made before the Collector himself personally. As the duties in question are rather ministerial and formal than judicial, there is no legal objection to

* *Vide* Rule 18 of the rules published in the G. of I. Notn. No. 2170 of 22nd May 1891, printed at pp. 314—319 of the Compilation of General Rules

the Collector delegating the inquiry, if he thinks it necessary or expedient, to a Mámlatdár or Mahálkari, provided that he passes the final order himself. (L. R. No. 28, dated 5th January 1880; *vide* G. R. No. 211, dated 14th idem.)

10. In the case of an impressed stamp which has been spoiled by an agreement having been written upon it which the person who was to have executed that agreement in his own sole name subsequently refused to sign, the proper course is to deal with the case under Section 54 of the Stamp Act. That section applies to stamps for which the owner has no immediate use and which have not been spoiled or rendered unfit or useless *for the purpose intended*. This is precisely the case in question. The stamp is spoiled and rendered unfit and useless for any other purpose, but not for the purpose for which it was intended to be used, and the owner of it has no immediate use for it. Probably this section was primarily intended to apply when a stamp had not been used or spoiled at all, but it is so worded—perhaps intentionally—as to cover both cases. (L. R. No. 278, dated 1st March 1881; *vide* G. R. No. 1480, dated 12th idem.).

11. The heir of a deceased person has a right to claim a refund on a spoiled stamped paper which has come into his possession as heir. (G. R. No. 1073, dated 15th February 1882.)

12. Section 17, clause (*b*) of the Arms Act, XI of 1878, empowers the Governor General in Council to fix a fee payable in respect of a license "granted;" and it seems doubtful whether the fee can properly be retained when such application is refused. In the event, therefore, of an application for a license under the Arms Act, bearing the requisite fee in the shape of impressed stamps, being refused by the Executive authorities, a refund of the stamp fee paid should be allowed. (G. I., H. D., No. 30-1086, dated 10th June 1879; *vide* G. R. No. 3277, dated 21st idem.)

13. An application for a license under the Petroleum Act VIII of 1881 should bear the stamp suitable for an application, and the stamp for the license should be separate. If the application is refused, the refund of the cost of the stamp for the license may be claimed under Section 54 of the Stamp Act, 1879. An application should not be made on a stamped paper intended for the license, but where such a procedure has been wrongly allowed, a refund of the stamp fee *minus* the value of the stamp which should have been affixed to the application, and *minus* also the deductions prescribed in Section 54 of the Stamp Act, may be granted. (G. I., H. D., No. 813, dated 4th May 1888; *vide* G. R. No. 3366, dated 25th idem.)

14. Refund of the value of stamps affixed to bills of exchange which have been used as cover and sent to home firms or home partners or directors, who are payees, should not be granted. (G. I. F. & C., No. 2996, dated 17th June 1889; *vide* G. R. No. 4967, dated 11th July 1889.)

15. The Collector being a person empowered by law (*viz.*, by the Stamp Act and the Rules made under it) to take evidence has authority under Section 4 of the Indian Oaths Act, 1873, to administer an oath. The proceeding before the Collector under Section 51 of the Stamp Act may not perhaps be a judicial proceeding within the meaning of Section 193 of the Penal Code. That section, however, is not confined to cases of giving false evidence in judicial proceedings, and in the opinion of His Excellency the Governor General in Council, the punishment provided for giving false evidence in cases other than judicial proceedings is likely to be ample for the purposes of the enquiry regarding refunds of the value of spoilt stamps. (G. I., F. & C., No. 2698, dated 13th September 1879; *vide* G. R. No. 5212, dated 29th idem.)

16. Stamps sold to the public, when returned, will generally be more or less soiled or disfigured, and should not be re-issued. If a refund of the value of any such stamp is granted, the Collector should follow the course laid down in the Government of India's Circular No 3767, dated 23rd October 1873 (*vide* G. R. No. 6077,* dated 4th November 1873). Those stamps, however, which are taken back from a stamp vendor or his heirs may be placed in store and re-issued. (G. I., F. D., No. 6295, dated 16th November 1874; *vide* G. R. No. 6429, dated 5th December 1874.)

*Vide order 8 (xv) *supra*.

17. The Government of India authorize the refund of probate duty when the Administrator General of Bombay shows that the registered claims against an estate amounts to such a sum as, if they had been paid debts, would have entitled him to a refund of stamp duty under the provisions of Section 19 B of Act XIII of 1875. (G. I., F. D., No. 3168, dated 19th December 1876; *vide* G. R. No. 41, dated 5th January 1877.)

18. Under Section 13 of the Court Fees Act, 1870, an appellant is entitled to receive from the Collector the full amount of court fee paid on the memorandum of appeal without any deduction on production of the certificate of the Appellate Court, and no further sanction is necessary for the refund of such fee. (G. R. No. 8912, dated 13th December 1890.)

19. The rules for the refund of the value of court-fee stamps circulated with Government Resolution No. 819,† dated 6th February 1888, do not appear to contemplate the return of the value of stamps which have been cancelled; for Section 30 of Act VII of 1870 indicates that a document bearing a court-fee stamp should not be acted upon in any way until the stamp is cancelled, and the fact of a stamp being cancelled is, therefore, evidence that it has been used. (L. R. No. 1975, dated 5th December 1891; *vide* G. R. No. 8896, dated 23rd idem.)

†Printed at p. 345 of the Compilation of General Rules.

20. Stamp duty on a plaint in any suit in which a Civil Court may decide, after once admitting the plaint, that it has no jurisdiction and which, after such decision, the plaintiff does not for any cause

wish to prosecute elsewhere, should not be refunded. It is a case unlikely to occur frequently that a plaint will be presented to a Court not having jurisdiction, that the plaint will be at first admitted but afterwards returned on the ground of no jurisdiction, and that the plaintiff will then elect to abandon his claim. Even under the circumstances, the plaintiff will have put the Court in motion and obtained a decision of the question of jurisdiction, and it is, therefore, not expedient to take any special measures to relieve the plaintiff from the payment of the stamp duty necessary in such cases. (G. I., F. D., No. 5079, dated 19th August 1874; *vide* G. R. No. 4702, dated 1st September 1874.)

21. Section 42 of the Indian Stamp Act does not require that the application on which the Chief Revenue Authority may refund a penalty should be made to the Chief Revenue Authority himself. That section only requires (*a*) that the application should be made in writing within one year, and (*b*) that the refund should be made by the Chief Revenue Authority.

A comparison of Section 42 with Section 36 leads to the conclusion that the Legislature did not require the application under Section 42 to be made direct to the Commissioner.

For Section 36 expressly requires that an application on which the Collector may act must be made *to him*, but specifies no period within which it must be made, and does not require it to be in writing.

While Section 42 does not require the application to be made to the Commissioner, but does specify the period within which it must be made, and requires that it should be in writing.

The inference is that an application, for refund, to the Collector may be made to him at *any* time, but that if the Commissioner is to exercise his power of making a refund of the *whole* penalty, then the application must have been made (though not necessarily to him direct) (*a*) in writing, and (*b*) 'within a year from the date of the payment.' (L. R. No. 1789, dated 29th December 1892; *vide* G. R. No. 2979, dated 27th April 1893.)

XVI.—REMISSIONS AND EXEMPTIONS.

1. Court fees can only be remitted under Section 35, Act VII of 1870, by the Governor General in Council. No order has hitherto been made under that section, remitting the fee payable by a pauper who wishes to make an application to a revenue officer. But it is not absolutely necessary that there should be an application from the person entitled to succeed as heir to a deceased inámdár in order that the Mámlatdár may have authority to enquire and determine whose name ought to be substituted in his records for the name of the deceased. There would be no illegality in the Mámlatdár's starting such an inquiry *proprio motu* and taking the statement of the would-be applicant, if necessary; and this course

may be adopted in cases in which there is sufficient proof that the person claiming to be recognized as heir to an inám or khálsa holding is unable to pay the requisite stamp duty on a formal application for the purpose. (L. R. No. 929, dated 12th July 1883; *vide* G. R. No. 5712, dated 2nd August 1883.)

2. A statement signed by the officer issuing the certificate referred to in the notification* of the Government of India No. 1603, dated 9th June 1882, should be made thereon showing the grounds on which such certificate is issued without the payment of stamp duty. (G. I., H. D., No. 3-173-187, dated 11th September 1882; *vide* G. R. No. 6722, dated 28th idem.)

* *Vide* Article 6 (*b*), Schedule II, to G. of I. Notn. No. 2897 S. R., dated 7th June 1894.

3. The exemption specified in clause 8 (*c*) of the Second Schedule annexed to the Notification† of the Government of India No. 5855, dated 22nd November 1889, showing the instruments exempted, under Section 8 of the Indian Stamp Act, I of 1879, from the payment of stamp duty, covers leases and counterparts in the case of Kasbatis. (L. R. No. 568, dated 20th April 1892; *vide* G. R. No. 3908, dated 5th May 1892.)

† *Vide* clause 9 (*d*) of the Second Schedule to G. of I. Notn. No. 2897 S.R., dated 7th June 1894.

4. In exercise of the powers conferred by Section 35 of the Court Fees Act (VII of 1870) the Governor General in Council is pleased to remit in the Presidency of Bombay the fees chargeable under Article 1, clauses (*b*) and (*c*) of Schedule II of the said Act on applications made to a Collector or other Revenue officer or to any Chief Controlling Revenue or Executive authority for permission to cut and remove junglewood for fuel or thorns for fencing from lands which are unalienated and unoccupied within the meaning of the Bombay Land Revenue Code, 1879. (G. I. Notn. No. S. R.-2325, dated 1st June 1893; *vide* G. R. No. 4588, dated 26th idem.)

5. In exercise of the power conferred by Section 35 of the Court Fees Act, VII of 1870, and in supersession of the orders contained in clause 6 (under heading A) of the notification in the Department of Finance and Commerce No. 4650‡ dated the 10th September 1889, the Governor General in Council is pleased to direct that the fee chargeable on appeals from orders under clause (*c*) of Section 244 of the Code of Civil Procedure (Act XIV. of 1882) shall be limited to the amounts chargeable under Article 11 of the second schedule to the Court Fees Act, 1870. (G. I., F. & C., Notn. No. 4344-S.R., dated 6th October 1893, republished under G. N. No. 7435, dated 11th idem, at page 952 of the *B. G. G.* of 12th idem.)

‡ Republished at pages 807 to 810 of Part I. of the *B.G.G.* of the 19th September 1889.

XVII.—CANCELLATION OF STAMPS.

1. The importance of punching out from the stamps the figure-head and destroying the piece before taking action upon the documents to which the stamps may be attached, should be impressed upon all Courts and officers who have to deal with

court-fee stamps. (G. I., F. D., No. 831, dated 31st January 1874; *vide* G. R. No. 868, dated 17th February 1874.)

2. It is desirable that the responsibility of officers presiding over Courts to satisfy themselves that all stamps affixed to documents in their respective Courts are properly defaced, should be strongly impressed upon them. (G. R. No. 2357, dated 13th April 1877.)

3. Government must impress upon heads of offices the necessity of taking strict measures to enforce the rule regarding the punching of stamps, and will notice with displeasure any omissions reported hereafter. (G. R. No. 3986, dated 20th June 1882.)

4. The Inspector-General of Registration and Stamps should in his annual reports regarding the stamp inspection work performed by his Department specify the offices in which stamps were found unpunched. (G. R. No. 7088, dated 5th September 1884.)

5. Under Act VII of 1870, Section 30, court-fee labels are cancelled by punching out the figure-head, but the Record-keeper of every Court should, when a case is decided and the record consigned to his custody, punch a second hole in each label distinct from the first and note the date of his doing so at the same time. The second punching should not remove so much of the stamp as to render it impossible or difficult to ascertain its value or nature. These directions apply only to adhesive labels used under the Court Fees Act, and impressed stamps used for denoting court fees need not be cancelled or punched otherwise than as required by Section 30 of the Court Fees Act. (G. I., F. D., No. 1763, dated 24th July 1873; *vide* G. R. No. 4481, dated 5th August 1873: and G. I., F. & C., No. 3047, dated 5th September 1883; *vide* G. R. No. 7419, dated 5th October 1883.)

6. Section 26 of the Court Fees Act contemplates that the stamps to be used to denote any fee chargeable under that Act may be either impressed or adhesive or partly impressed and partly adhesive; and yet Section 30 enacts that the stamp is in every case to be cancelled before the document which bears it is acted upon in any Court or office. From this the necessary inference is that the Legislature intended the figure-head of the stamp to be punched out, whether the stamp is adhesive or impressed, and this direction of the law is binding upon all Courts and officers. (L. R. No. 1046, dated 3rd August 1883; *vide* G. R. No. 6641, dated 8th September 1883.)

7. Section 30 of the Court Fees Act, VII of 1870, does not justify the cancellation of the stamp on a document the moment the document is presented; and it is only necessary for a Court or officer to cancel the stamp when the document is about to be

filed or acted upon. It follows that if an appeal or application is not accepted by reason of its being time-barred or for other *primâ facie* reason, the Act does not authorize the cancellation of the stamps which it bears. (L. R. No. 888, dated 2nd July 1884; *vide* G. R. No. 6267, dated 4th August 1884.)

8. The interpretation of Section 30 of the Court Fees Act contained in the following extract from a letter from a Subordinate Judge, in so far as it applies to copies of documents deposited in his Court, like the two therein referred to, pending his decision as to whether they shall be received, *i. e.*, filed and acted upon or not, is correct:—

"Paper marked L in Suit No. 165 of 1889 is a copy of a Magistrate's order put in by the defendant along with his written statement.

"Paper marked C in Suit No. 147 of 1889 is a copy of an order passed in a miscellaneous proceeding and was produced under Section 138 of the Civil Procedure Code.

"These papers were kept along with the lists of papers with which they were produced and simply marked for identification. They will not be filed or acted upon in any way unless and until they are found relevant, and either admitted or proved. The Court will have no power to look at them so long as the formalities above indicated have not been gone through. If the parties fail to fulfil these necessary conditions, these papers will have to be returned to the parties producing them, and in that case their copies are not by law required to be kept on the record; whereas a document which has been filed and thus acted upon cannot be returned without a copy under Section 144 of the Civil Procedure Code. The first paragraph of Section 30 of the Court Fees Act requires that before a document is filed or acted upon, its stamp should be cancelled. The second paragraph indicates the mode of cancellation, and requires that the head of the office should appoint an officer who is to effect the cancellation. If the two paragraphs of Section 30 are read together, it would appear that the direction to forthwith cancel the stamp on 'receiving' a document has reference to the receiving of the document in evidence and placing it on the record, and has nothing to do with the mere production of the document and its being marked for the purpose of identification. A perusal of Sections 138 to 144 of the Civil Procedure Code would lead also to the same conclusion."

(L. R. No. 994, dated 11th June 1891; *vide* G. R. No. 4232, dated 22nd idem.)

9. The Court or Office issuing copies, certificates, or other similar documents liable to stamp duty should, before issue, cancel the labels affixed to them by punching out a portion of the label in such a manner as to remove neither the figure-head, nor that part of the label upon which its value is expressed. As an additional precaution, the signature of the officer attesting the document, with the date, should be written across the label and upon the paper on either side of it as is frequently done by persons signing stamped receipts. (G. I., F. D., No. 3373, dated 24th September 1875; *vide* G. R. No. 5802, dated 14th October 1875.)

Note.—This ruling has been extended to all documents received in a Court by G. R., J. D., No. 5646, dated 11th September 1882; *vide* G. M. No. 6851, dated 3rd October 1882.

10. It should be laid down for the guidance of Treasury and other officers concerned, in making payments for which stamped receipts have to be taken, that in cases in which for any reason the stamps have not, in his opinion, been properly cancelled by the persons tendering the receipts, the officer receiving the documents should either punch the stamp or cancel it himself by inscribing his initials and the correct date of cancellation on (not across) the stamp, or should see that they are properly punched or cancelled before recording the document.

As confusion might arise, owing to different native eras and dates being used in inscribing the date of cancellation, the English (Gregorian) date should be put with the month indicated, either by name or a figure denoting its order in the series of 12: thus the 7th May 1885 or 7-5-85. (G. Rs. Nos. 5993, dated 24th July 1884, and 8359, dated 23rd October 1884.)

11. In order to prevent the fraudulent re-use of one anna adhesive stamps affixed to hundis, the drawers of hundis should be required to cancel the stamps affixed thereto by writing across them the date of cancellation, in addition to their signatures. This measure is within the provisions of Section 11 of the Stamp Act, 1879, and is not likely to cause any inconvenience to bankers or to the public in general. The Collectors should issue the requisite notifications in English and in the vernacular languages, giving publicity to these instructions and at the same time cautioning the purchasers of hundis against the risk which they incur by accepting documents to which used stamps are affixed, and enjoining on them the necessity of carefully examining such stamps. (G. R. No. 3369, dated 22nd May 1882.)

12. "The only legal means by which the public revenue can be protected against the probable results of non-cancelment or of insufficient cancelment of adhesive stamps is the prosecution of offenders. This would direct public attention to the requirements of the law. But it would always be a matter of opinion as to what constitutes a cancellation sufficient to prevent stamps from being used again, and I would not recommend a prosecution in any case in which there has been a *bonâ fide* attempt to obey the requirements of the law, because no doubt a sufficient cancellation could be effected in many different ways. Any cancellation which prevents a stamp being used again, except by resort to a fraudulent imitation or reforming of certain written or stamped characters, would, I think, be held by the Courts to be a sufficient compliance with the Stamp Act." (L. R. No. 910, dated 7th July 1884; *vide* G. R. No. 5993, dated 24th idem.)

XVIII.—FRAUDS AND FORGERIES.

1. Instances of forgery or fraudulent use of any description of stamps, whether General, Judicial, Postal or Telegraph, coming to the notice of the

local authorities should be immediately reported for communication to the Government of India. Such reports should invariably be accompanied by full particulars as to the nature of the forgery or fraud perpetrated, and if possible by specimens, and should be forwarded immediately, with any remarks which occur to the Local Government, to the Government of India in the Finance Department. (G. I., F. D., No. 3635, dated 7th October 1875; *vide* G. R. No. 6079, dated 27th idem.)

2. Mere ordinary cases of the fraudulent use of postage labels—such, for instance, as the use a second time of an obliterated label—need not be specially reported to the Government of India, unless there is some peculiarity about the case which makes it important. The discovery of any *forged* postage labels should be immediately reported. (G. I., F. D., No. 545, dated 26th May 1876; *vide* G. R. No. 4211, dated 22nd July 1876.)

3. The Governor General in Council is willing to forego the report of cases of the fraudulent re-use of stamps, except when the circumstances are novel or important. But forgeries or fraudulent alteration of stamps should always be reported to the Government of India. (G. I., F. & C., No. 1970, dated 18th December 1879; *vide* G. R. No. 54, dated 6th January 1880.)

4. Mr. Pedler, Professor of Botany and Chemistry in the Presidency College, Calcutta, has been appointed by the Government of India as the special officer to examine forged stamps. He is to be paid a fee of Rs. 10 for each separate stamp sent to him for examination and report. References should not be made to him without the orders of Government, and no such reference is required or should be made except when the Chemical Analyser to Government is in doubt as to whether a stamp sent to him for examination is genuine or forged and considers a reference expedient. (G. R. No. 5286, dated 6th October 1880.)

5. A fraud against the stamp revenue was committed by certain inhabitants of Ahmedabad by intentionally allowing the stamps affixed to seven hundis payable at sight to remain uncancelled. The hundis were returned by post to the drawers with the stamps uncancelled, so that the stamps might be re-used. The perpetrators of the fraud were convicted of the offence and fined. The attention of heads of departments is invited to the measures recommended by the Superintendent of Stamps in the following extract from his administration report for 1882-83 to prevent a recurrence of frauds of this nature, and they are requested to pay particular attention to the necessity of strictly enforcing the provisions of Section 11 of the Indian Stamp Act, 1879 :—

"I would invite the attention of all Government officers (especially Revenue officers) to the fraud committed in this manner against the stamp revenue. Strict vigilance on the part of these officers and their subordinates in enforcing the provi-

sions of Section 11 of the Act whenever any instruments bearing adhesive stamps are executed before them, and constantly reminding the public of the penalties of the law by having an extract of Section 52 of the Act placed in a conspicuous position at the entrance of public offices and making an example of the offenders are, in my opinion, the best means of protecting the revenue against the re-use of adhesive stamps."

(G. R. No. 7360, dated 3rd October 1883.)

6. The practice of blank transfers obtains in England, and the Select Committee on Act I of 1879 decided not to interfere with the practice prevailing in India. Moreover, in the opinion of the Governor General in Council there is no transfer so long as the name of the purchaser is not inserted in the instrument and under the Indian Companies Act, VI of 1882, Schedule I, Table A (8), the execution of the instrument by the purchaser is necessary to effect a transfer or conveyance of the shares. A transfer in blank, therefore, is not a conveyance or transfer of shares within the meaning of Sections 27 and 63 of Act I of 1879. Under these circumstances the practice of transferring shares in blank does not appear to the Government of India a fraud on the revenue. (G. I., F. & C., No. 4245, dated 8th November 1883; *vide* G. R. No. 8691, dated 27th idem.)

XIX.—PROSECUTIONS AND PENALTIES.

1. The object of limiting the power of instituting prosecutions under the Stamp Act to Collectors of Stamp Revenue was to afford a security against vexatious and unnecessary proceedings. (G. R. No. 3159, dated 20th August 1868.)

2. Prosecutions under the Stamp Act should be resorted to only in those cases in which there is sufficient evidence of a fraudulent intention to evade payment of the proper stamp duty. (G. R. No. 3902, dated 5th June 1890.)

3. Official prosecutions of persons for selling court-fee stamps contrary to Section 34 of the Court Fees Act (VII of 1870), as amended by Act XII of 1891, should not be instituted without the sanction of the Collector of the District. (G. R. No. 3699, dated 27th April 1892.)

4. Whenever any public officer has reason to think that a conviction could be obtained under Section 63 of the Stamp Act, it is his duty to communicate with the proper authorities for this purpose. (G. R. No. 4003, dated 31st July 1880.)

5. If any instrument liable to stamp duty under the existing stamp law, and in which the value or amount of consideration money is expressed in Sicca rupees, be drawn on paper bearing a stamp insufficient to cover the same value or amount or consideration money if expressed in Government rupees, then every person or firm making, signing, issuing, accepting, endorsing, paying or receiving payment of such instrument, if it be of the nature of a bill

of exchange, promissory note, cheque or similar instrument, and any person making, executing, or signing otherwise than as a witness such instrument if it be of any other nature, is liable to the penalties provided in the case of frauds against the stamp revenue, and upon information will be prosecuted with the utmost rigour of the law. (G. R. No. 1063, dated 23rd February 1870.)

6. It having been brought to the notice of Government that a practice has been introduced of issuing post-dated hundis or bills, the object being apparently to evade stamp duty by thus making a hundi appear as a bill payable on demand, while in reality it is not so, the Governor General in Council deems it advisable to warn the public that as post-dated bills are not bills payable on demand, they require a stamp prescribed for bills payable otherwise than on demand, and that any person making, signing, issuing, or (except as provided in Section 26 of the General Stamp Act, 1869) accepting, endorsing, paying or receiving payment of any such bill, without the same being duly stamped, will be liable to the penalties provided in Section 29 of the said Act. (G. I. Notn. No. 1264, dated 28th February 1871, republished in the *Bombay Government Gazette*, dated 9th March 1871, page 295.)

7. Local officers should watch carefully against the practice of post-dating hundis or bills in order to evade payment of stamp duty, and institute prosecutions in all cases in which convictions can be obtained under the Stamp Act. (G. I., F. D., No. 4045, dated 25th November 1872; *vide* G. R. No. 6006, dated 5th December 1872.)

8. The policy adopted by the Legislature in Act 1 of 1879 with respect to instruments of exchange, gift and partition is to make the amount of stamp duty leviable upon such instruments depend upon the value of the property concerned *as set forth in the instruments* (*vide* Schedule I, Articles 35, 36 and 37). By Section 27 of the Act it is provided that all facts and circumstances affecting the chargeability of any instrument with duty, or the amount of the duty with which it is chargeable, shall be fully and truly set forth therein, and Section 63 renders failure to comply with this requirement a punishable offence. The means chosen by the Legislature for securing generally a proper valuation is the prosecution of persons who, with intent to defraud the Government of any duty, understate or neglect to state the value of the property in any instrument to which they are parties. Whenever, therefore, any public officer has reason to think that a conviction could be obtained under Section 63 of the Stamp Act, it is his duty to communicate with the proper authorities for this purpose. (L. R. No. 875, dated 17th July 1880; *vide* G. R. No. 4003, dated 31st idem.)

9. If a promissory note or bill of exchange is not stamped in accordance with the provisions of Sections 5, 16, 18 and 44 of the Stamp Act of 1879, the

defect cannot afterwards be remedied, and the document cannot be admitted in evidence. This is clear from Section 34. The Collector is not entitled to demand the stamp duty which ought to have been paid on such an instrument.

The Collector is not bound to prosecute in every case in which he finds that a promissory note or bill of exchange has not been duly stamped. Under Section 61, a person drawing, &c., &c., a bill of exchange or promissory note without the same being duly stamped, is liable to the penalty provided in that section, whether there was any intention of evading the stamp laws or not, but there is nothing in the Act which compels the Collector to enforce the penalty in every case. (Adv. Gen. No. 92, dated 2nd October 1882; *vide* G. R. No. 7569, dated 30th idem.)

10. The receipt which a person is required to give by Section 58 of the Stamp Act is a "duly stamped" receipt, and looking to the definition of the term "duly stamped" in Section 3, clause (10) of the Act, it is clear that the requirement cannot be applicable to an instrument which the law in force does not require to be stamped or to be written upon paper bearing an impressed stamp. The refusal, therefore, of a landlord to give a receipt for payment of rent by a cultivator which does not require a stamp under Article 15 (*c*) of Schedule II cannot make the landlord liable to a criminal prosecution under the provisions of Section 64, the object of which is to protect Government from the loss of revenue through intentional evasion of stamp duty. (L. R. No. 1627, dated 14th December 1882; *vide* G. R. No. 236, dated 11th January 1883.)

XX.—REWARDS.

1. It has been brought to the notice of Government that a practice obtains in certain districts of this Presidency of evading the stamp law by drawing hundis ostensibly payable at sight and affixing thereto a one-anna stamp, although the hundis are in reality not payable at sight, but after a certain number of days indicated in the corner thereof. His Excellency the Governor in Council is, therefore, pleased to notify for general information that any person affording such information as will lead to the conviction of any person so offending will receive half of the fine imposed, unless the Magistrate trying the case for reasons recorded by him thinks fit to withhold the reward. (G. N. No. 6213, dated 21st October 1881.)

2. Whereas it has been brought to the notice of Government that certain Márvádi firms carrying on exchange business in the Native Town of Bombay have made it their practice to obtain foreign bill stamps from other towns where such stamps can be purchased by merchants at a higher rate of discount; and whereas such stamps have been introduced into Bombay and unlawfully sold by means of private

agents or through licensed stamp vendors in league with the aforesaid persons; and whereas certain persons have been prosecuted and convicted before the Magistrates for selling without a license such stamps in contravention of the provisions of Section 68 of the Indian Stamp Act, 1879 (Act No. I of 1879);

Notice is hereby given, for general information, that His Excellency the Governor in Council, in exercise of the power conferred by Rule 18 of the Rules made under Section 9 of the Indian Stamp Act by the Government of India, and published in their Notification No. 1288 of 3rd March 1882, at page 195 of Part I of the *Bombay Government Gazette* of 16th March 1882, is pleased to direct that any person who shall furnish such information as shall lead to the prosecution and conviction of any offenders in the manner herein above described against the said provisions of the Stamp Act, shall receive a reward equal to one-half the fine imposed, unless the Magistrate trying the case shall see fit, for reasons recorded by him, to withhold such reward. (G. N. No. 7711, dated 3rd November 1882.)

3. With reference to No. 19 of the rules made under the Indian Stamp Act, 1879, by the Governor General of India in Council and published in the Government of India's Notification No. 2170,* dated 22nd May 1891, the Governor in Council is pleased to direct that the limit of the reward which any Magistrate convicting an offender under Chapter VIII of the said Act may grant to any person who may have contributed to the conviction shall be one-half of the amount of the fine, if any, which the Magistrate imposes on the offender. (G. N. No. 385, dated 19th January 1892.)

*Printed at pp. 314 *et seq.* of the Compilation of General Rules.

Note.—Whenever a Magistrate chooses to sentence an offender to imprisonment only, it may be taken as a case in which he for some reason withholds the reward. (G. R. No. 385, dated 19th January 1892.)

XXI.—ACCOUNTS.

1. The cost of service postage stamps, purchased by District Officers in their Revenue and Magisterial capacities, should be debited one-fourth to Law and Justice and three-fourths to Land Revenue.

Whenever the cost of an establishment is divided between two heads, the charge for service postage labels may be divided in the same proportion, care being taken to secure every possible economy. (G. I., F. D., No. 661, dated 29th January 1874; *vide* G. R. No. 1730, dated 1st April 1874.)

2. Officers will be held personally responsible for the safe custody and proper application of service postage stamps entrusted to them. (G. Rs. Nos. 6663, dated 17th December 1874, and 1445, dated 6th March 1877.)

3. In reviewing the Administration Report of the Stamp Department of the Presidency of Bombay for the year 1876-77, the Secretary of State for

India observed that "it seemed important that the receipts for general stamps should be shown separately from those for court-fee stamps, and, also, that by apportioning the charges between the two classes, the gross and net revenue from each class should be clearly exhibited in future reviews of the Annual Stamp Administration Reports."

The various Local Governments who were consulted on the subject concurred in the opinion that the charges on account of judicial and non-judicial stamps should be divided in proportion to the amount of revenue raised from each, it being understood that such charges as could be traced directly to either source of revenue should continue to be charged against that source. The Governor General in Council has accordingly directed that this plan should be followed, and that a statement, such as is desired by the Secretary of State, should be appended to each annual report upon the stamp revenue, whether such report be separate or included in the General Administration Report. (G. I., F. D., No. 299, dated 30th April 1879 ; *vide* G. R. No. 2592, dated 15th May 1879.)

4. Separate accounts should be kept of service and ordinary stamps. No alteration in the form in use is necessary, all that is required being to enter in distinct books the transactions in each class of stamps. (G. R. No. 7022, dated 23rd November 1881.)

XXII.—FEES.

1. It is not within the competency of a Local Government to order that fees levied under Act VII of 1870 shall be levied in cash and not in stamps ; *vide* Section 25 of the Act. (G. I., F. D., No. 231, dated 18th January 1877 ; *vide* G. R. No. 534, dated 27th idem.)

2. All process fees in all Courts should be levied by means of stamps.

(2) This does not apply to process fees levied under the Registration Fee Table. There is no objection to such fees being levied in cash and credited to the Registration Department. (G. Rs. Nos. 76, dated 6th January 1873, and 1151, dated 4th March 1878.)

Note.—The Government of India in their Resolution No. 4820, dated 20th September 1889, rejected a proposal made by the Government of Bengal that fees for the registration of documents and fees payable under Acts III of 1877, VI of 1882 and VIII of 1885 should be paid in stamps instead of in cash. (G. R. No. 7462, dated 3rd October 1889.)

XXIII.—REGISTERS OF COURT FEES.

1. Registers are to be kept of all court fees received by every description of officer. (G. R. No. 1758, dated 12th April 1871.)

2. There should be maintained for each Court a register, in the following form, of the fees levied under Chapter IV and of those levied under the different articles of Schedules I and II of the Court Fees Act :—

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[FOR CIVIL COURTS.]

I.

Daily Register of Court Fees realized in the Court of the

Date.	Process Fees.		Amount realized under Act VII of 1870, Schedule I, Articles 1 to 9 inclusive.		Amount realized under the same Schedule, Nos. 10 to 12.		Amount realized under Schedule II.		Total.		Remarks.
	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	

[FOR REVENUE AND CRIMINAL COURTS.]

II.

Daily Register of Court Fees realized in the

Date.	Process Fees.		Other Fees.		Total.		Remrks.
	Rs.	a.	Rs.	a.	Rs.	a.	

It is to be observed that the entries are not to be made in detail, but only so as to show, in the case of the Civil Courts, the aggregate value of the stamps filed in the Court during each day under each of the four classes indicated, and in the case of the Criminal and Revenue Courts the total daily receipts from process fees and other fees. The entries should be initialled daily by the presiding officer. (G. I., F. D., No. 3335, dated 21st September 1877; *vide* G. R. No. 6108, dated 10th October 1877.)

3. There seems no reason why officers of the Salt and Customs Departments should be exempted from the obligation of keeping registers of court-fee stamps, but, to save clerical labour, only stamps of the value of more than one anna should be entered in detail, and the total number of one-anna stamps received in the day should be entered in one item at the end. (G. R. No. 4568, dated 6th June 1885.)

4. It is incumbent on all Revenue officers to keep a register of court fees received by them, and Government see no reason to make an exception in favour of the Forest Department. (G. R. No. 2150, dated 7th April 1888.)

5. The registers of court-fee stamps kept in the Courts and offices subordinate to the Revenue Department should be preserved for six years. (G. R. No. 8624, dated 19th December 1887.)

XXIV.—STAMP LAW IN RELATION TO NATIVE STATES, CHIEFS, &c.

1. The Court Fees Act,* 1870, and the Stamp Act, 1879, extend to the whole of British India. These Acts are not in force in Native States, and Government has no interest in their stamp revenue. Within the limits of a Native State, copies of public documents in cases disposed of by Political Officers in their capacity as such are, no doubt, furnished according to the practice prevailing in such State. Beyond those limits and within British territory the *lex loci* must be followed, and that law makes no distinction in favour of public records of the description alluded to. (L. R. No. 16, dated 4th January 1882; *vide* G. R. No. 391, dated 19th idem.)

2. An agreement in the nature of a treaty between an independent State and the Paramount Power is not affected by the British Indian stamp law and, therefore, does not need to be stamped in accordance therewith. (L. R. No. 507, dated 8th April 1884; *vide* G. R. No. 3814 A, dated 12th May 1884.)

3. The rules† framed under the Pensions Act of 1871 apply to Kárkúns of the Treaty Jághirdárs presenting themselves to receive payments of amals from the Poona Treasury in British India, and accordingly stamped powers of attorney are required. The only question which remains is whether the British Government should pay the stamp duty. A decision does not rest on considerations of dignity, but on general principles. If a foreign Chief sues in a British Court, he must follow the laws of the land in which the Courts are situated. There is nothing derogatory to his dignity in so doing, and the principle is the same in regard to the transactions in question. Government, therefore, see no reason for granting any exemption in regard to the payment of these amals, even if the law empowered them to do so. (G. R., P. D., No. 7646, dated 22nd November 1887; *vide* G. M. No. 8646, dated 20th December 1887.)

†Printed at pp. 295 *et seq.* of the Compilation of General Rules.

4. No public functionary can exercise the authority he derives from law, save on the terms and conditions imposed by that law. When an application

* The Court Fees Act came into permanent operation in Aden on 1st April 1876. (G. N., J. D., dated 14th October 1876, published at page 956 of the *B. G. G.*, dated 19th idem.)

made to British Courts or officers is such, that a particular form, stamp, or procedure is required by law, the functionary is not at liberty to dispense with, and thus to proclaim himself superior to, the law. So also on the part of the applicant, his application implies, for the purpose in hand, a submission to the law, and to the system of law with its accessories which he invokes, and he cannot, as an applicant or suitor, demand terms differing from those prescribed by law. Whenever, therefore, a Chief, Tálukdár, or any person of rank, invokes the authority of a British officer, especially on account of property situated, or transactions effected, in British territory, he must do so subject in every respect to the laws and regulations applicable to British subjects.

If a foreign Chief sues in a British Court, he must follow British laws. There is nothing derogatory to his dignity in invoking that law, and if he does so, he must follow its directions. All exemptions which have hitherto been allowed contrary to law must, therefore, cease. (G. R., P. D., No. 2740, dated 17th April 1888; *vide* G. M. No. 3223, dated 21st May 1888.)

5. As the provisions of the Stamp Act do not apply to the Jawhár State, no British stamp duty can under that Act be levied on tapping licenses executed within the limits of that State. (G. R. No. 4836, dated 20th July 1888.)

6. "The question referred for my opinion by Government memorandum No. 6605 of 3rd October 1888 is whether the British A'bkári Inspector in the Jawhár State can receive and act upon an application received in that State in respect of which the fees leviable under the Court Fees Act have not been paid.

"2. I have the honour to report my opinion that the Court Fees Act has *ex proprio vigore* no extra territorial force, and that, therefore, the applications may be received in the Jawhár State without court fees.

"3. The right to require such court fees on such applications may have been conceded in the special agreement with the Rája of the State, or may possibly be inferred from his 'active assent or silent acquiescence,' but without seeing the agreement I am unable to say whether it empowers the British Government to annex what conditions it pleases to the grant of ábkári licenses and applications.

"4. But whether he has the power to require court fees or no, I think that there can be no doubt that the A'bkári Inspector is not *bound* to require court fees on applications presented to him in the Jawhár State." (L. R. No. 191, dated 15th February 1889; *vide* G. R. No. 1614, dated 27th idem.)

XXV.—INTERPRETATIONS; JUDICIAL RULINGS; AND LEGAL OPINIONS.

1. With reference to clause (1)* of Section 15 of Act XVIII of 1869 (the General Stamp Act), which

**Vide* Article 15 (*c*) of Schedule II of Act I, 1879.

provides for the exemption from duty of receipts or discharges granted to cultivators of inám lands in the Bombay Presidency, the Collectors are informed that the widest construction may be given to the term Inám, and that it may be held to include all lands held partially exempt from the payment of land revenue. (G. C. No. 4545, dated 22nd October 1869.)

2. The Tálukdári Settlement Officer having raised the question whether a Tálukdár or other landholder, when petitioning for assistance to collect his rent, should be required to make a separate application on a separate stamp for each tenant's case, or whether he may put as many as he can into one paper, taking care to cover an amount above Rs. 50 by the larger stamp required, it was ruled that as the Court Fees Act does not limit the subject-matter of an application or "petition," the fee on which is regulated by Article I, Schedule II of the Act, a petitioner is at liberty to introduce more than one matter or case into an application or petition. (G. R. No. 2818, dated 4th June 1874.)

3. Every document 'issued, received, or attested by an officer engaged in making a settlement or revision of settlement of land revenue, and which forms part of the record of such settlement' (Act VIII of 1871, Section 87,* clause *a*), is not necessarily a 'statement.' A notice issued under the Survey or City Survey Act, for instance, or a deed of sale, or a mortgage deed, or a copy of any such deed received and recorded by a Survey Officer, is not a 'statement' within the meaning of Article 9, Schedule I, Act VII of 1870. The truth is that each document must be judged of by its particular nature, and no general rule can be laid down as to all documents of which copies may be obtained under clauses (*a*), (*b*) and (*c*) of Section 87, Act VIII of 1871.

*Cf. Sectio 90 (*a*) of A III of 1877

Clause (*c*)† of the said Section 87, Act VIII of 1871, has, it is believed, no applicability in this Presidency. It relates to 'documents *which under any law for the time being in force* are filed periodically in any revenue office by patwáris or other officers charged with the preparation of village records.' There is apparently no law in force which requires a Taláti or Kulkarni (the 'officers charged' in this Presidency 'with the preparation of village records') to file periodically any document in any revenue office. If there are any documents which are so required to be filed, it is wrong to suppose that the clause only relates to documents filed 'in a Taláti's daftar;' it relates to documents filed 'in any revenue office.' (L. R. No. 126, dated 20th February 1877; *vide* G. R. No. 1328, dated 28th idem.)

†Cf. Act I 1877, Sec 90, clause

4. In Government Resolution No. 233, dated 14th January 1878, Judicial Department, it was laid down that unauthenticated copies of proceedings of Sessions Courts needed for official use should, when possible, be made by clerks in the office of the District Magistrate; and in his report, cited in the preamble of that Resolution, it was remarked by the Legal

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Remembrancer that for actual departmental purposes, the Sessions Judge would no doubt always cause the necessary copies to be prepared in his office.

(2) The same order and remarks are applicable to Magisterial proceedings.

(3) It has been held by the High Court that Article 9, Schedule I of Act VII of 1870 applies only to certified copies of papers (see foot-note at page 392, West's Code, Volume IV). For all inter-departmental and official purposes uncertified copies suffice. (L. R. No. 97, dated 21st January 1881; *vide* G. R. No. 681, dated 1st February 1881.)

5. The Government of India is advised that there is nothing in the law to vitiate an instrument partly written on the reverse side of an impressed stamped paper. Section 12 of the Indian Stamp Act, 1879, however, requires the stamp to appear on the face of the instrument; so that it is necessary that part of the instrument should be written on the side of the paper which bears the stamp impression. (G. I., F. & C., No. 917, dated 28th February 1881; *vide* G. R. No. 1418, dated 9th March 1881.)

6. The stamp rules do not prohibit the writing on the reverse side of a sheet of stamped paper endorsements by stamp vendors or by Civil Courts on documents presented to such Courts as exhibits. (G. I., F. & C., No. 1137, dated 12th March 1881; *vide* G. R. No. 1718, dated 24th idem.)

7. "The document in question is a will in which the testatrix states that so long as she is living it will not be competent to her to dispose of the property. I do not think that the language employed can be held to amount to a distinct agreement, because looking to the voluntary nature of a will it could not, I think, be construed into anything more than an expression of the present determination of the testatrix not to dispose of any part of the property before her death. The instrument is in its principal intention a will; the mere incidental allusion which it contains to the views of the testatrix as to her own future power over the property, or as to her intention with regard thereto, cannot, in my opinion, afford sufficient reason for regarding it as anything more than a will." (L. R. No. 400, dated 29th March 1881; *vide* G. R. No. 2124, dated 12th April 1881.)

8. Under the ruling of the High Court of Bombay given at page 188 of the Indian Law Reports, Bombay Series, Vol. V, there is no legal objection to the agreements of the principal and his surety being written on one and the same stamp paper, and treated as one instrument, and not as two separate agreements, each chargeable with stamp duty. (L. R. No. 669, dated 12th June 1882; *vide* G. R. No. 4391, dated 8th July 1882.)

9. A question having been raised by a Collector as to the procedure to be followed in determining the value of the property settled in a deed of settlement

so as to fix the stamp duty leviable, the following opinion was recorded by the Remembrancer of Legal Affairs :—

"The proper stamp duty should be adjudicated by the Collector under the provisions of Chapter III of the Indian Stamp Act, 1879.

"There is no fixed rule for determining the valuation of immoveable property for the purposes of stamp duty; but in Schedule B of Act XXVI of 1867 (repealed by Act X* of 1877) special rules for determining the market-value of immoveable property were given. The general rule was that twenty times the annual net profits of such property shall be deemed to be the market-value thereof, unless and until the contrary shall be proved; but in the Bombay Presidency, this valuation was reduced one-half for unalienated land brought under a settlement, and in the case of alienated land was reduced in proportion to the amount of assessment exempted.

* Repealed by Act XIV of 1882.

"In the valuation of suits for the fiscal purpose of court fees, fifteen times the annual assessment has been fixed as the rule for ascertaining the value of an alienated village.

"An instance of low valuation may be mentioned in the case of the purchase of a Zamindár's proprietary rights by Government for the payment of his debts. In the Jhánsi Encumbered Estates Act, 1882, the valuation for the purposes of purchase by Government is estimated to be a sum amounting to ten times the net annual profits of the Zamindár.

"In the present instance the Collector may safely follow the method of calculation which was formerly in use in accordance with Rule 3 of the special rules for the Bombay Presidency given in Schedule B of Act XXVI of 1867."

(L. R. No. 1221, dated 13th September 1882; *vide* G. R. No. 6947, dated 6th October 1882.)

10. The language of clause (*b*), Article 13 of Schedule II of Act I of 1879 exempts all leases executed in the case of a cultivator without the payment or delivery of any fine or premium, whatever the reserved or annual rent may be, provided it be for a definite term not exceeding one year, and also whatever the term may be, provided the annual rent reserved does not exceed Rs. 100. (High Court's Judgment in Civil Reference No. 33 of 1882; *vide* G. R. No. 5231, dated 5th August 1882: and G. I., F. & C., No. 3928, dated 23rd September 1882; *vide* G. R. No. 7033, dated 9th October 1882.)

11. Parties to transactions relating to land or other immoveable property are at liberty either to dispense altogether with written documents recording such transactions, or to give and take such instruments as they mutually agree upon. In the Presidency town and its neighbourhood, people are influenced considerably by English lawyers, who delight in inflicting upon their clients long formal documents at every stage of their dealings in immoveable property. In the mofussil the much more simple forms of native origin are still adhered to, and as a rule they answer their purposes excellently.

It is not competent to the Executive Government to intervene to render it necessary for people in the mofussil to follow the practice in vogue in the Presidency towns.

Stamp duty is payable only when instruments liable thereto are executed, and if parties, in order to avoid expense, do not execute any instrument, or, when there is a choice, execute the one on which the smallest amount of stamp duty is payable, it cannot be said that they thereby evade payment of stamp duty. (L. R. No. 546, dated 26th April 1883; *vide* G. R. No. 3987, dated 25th May 1883.)

12. "The 'distinct matters' referred to in Section 7 of Act I of 1879 means matters of different kinds, such as an agreement for service and a lease which cannot blend into one or at any rate are not so intended or conceived by the parties that they can be regarded as merely parts of a single aggregate. When lots are bought in an auction room, the contract for each is essentially separate, and thus a separate agreement duty is properly chargeable on each, even though the memoranda be written collectively on the same paper. But, when passing beyond the stage of contract *in fieri*, we reach that of a transfer of ownership, the intention on both sides centres in a single transaction, if the subject-matter admits of it. Now, different areas when contiguous naturally merge into a single area except so far as they are artificially distinguished, and no artificial distinction is involved in the transfer of an aggregate area, though there would be such a distinction in the conveyance of separate lots. A single conveyance may, therefore, give full effect to a sale made between the same persons in several lots. If the lots are not contiguous, they could not coalesce in the same way, and would properly be the subjects of several conveyances. Hence so far as the lots in this case passing from the same owner to the same purchaser are contiguous and would, therefore, be comprised in one conveyance, they should be comprised in one certificate of sale. Where this contiguity fails, as separate conveyances would be used, separate certificates should be used. The stamp duty in each case should be determined by the aggregate amount of the purchase-money of the property embraced in the certificate as it would be in the case of a conveyance of the same property." (High Court's Judgment in Civil Reference No. 31 of 1883, dated 20th August 1883; *vide* G. R. No. 7508, dated 8th October 1883.)

13. In the case of a conveyance of a right secured by a decree, and where the consideration for such conveyance differs in the amount from the amount for which the decree was passed, the stamp should be regulated by the amount of the consideration and not by the more or less hypothetical value of the bargain to the purchaser. Such a deed falls under Article 21 of Schedule No. I of the Stamp Act. It is not a transfer of any such interest as is mentioned in clause (*b*) of article 60 of Schedule I of the Act, and, therefore, the sub-clause (2) of that clause cannot apply. (L. R. No. 528, dated 12th April 1884; *vide* G. R. No. 3425, dated 28th idem.)

14. A lease was executed for a term of 20 years; the rent, Rs. 20 a year, was paid down in a lump

sum of Rs. 400 at the time of execution. A further proviso in the deed reserved a grain payment of 2 páyalis of wheat per annum to the lessor. The value of this was not shown, and the parties to the deed declared that owing to the time to which the lease was to run, and the fluctuations in prices which must take place in that period they could not attach a value to the grain payment. The stamp on the deed was Rs. 4, exactly sufficient to cover the rent paid down in cash in lump. The question was raised whether in such a case the parties to the deed had the right to claim the protection of Section 26 of the Stamp Act, the holder of the deed undergoing the risk attendant in cases contemplated by that section, or whether the registering officer to whom such deed was presented should impound it under Section 33 and send it under Section 34 of the Stamp Act to the Collector. The Remembrancer of Legal Affairs expressed his opinion that the approximate money-value of the grain ought, with reference to Section 27 of the Stamp Act, to be stated in the lease. (L. R. No. 528, dated 12th April 1884; *vide* G. R. No. 3425, dated 28th idem.)

15. Kabuláyats passed by khots of unsurveyed inám villages are not agreements executed respecting the occupancy of land and the payment of the land revenue therefor under the Land Revenue Code or any rules made thereunder within the meaning of Article 1 (*e*), Schedule II to the Government of India Notification No. 2897 S. R., dated 7th June 1894. (G. R. No. 6600, dated 13th August 1885.)

16. Where there is an absolute *boná fide* sale and conveyance, with a collateral agreement for repurchase and reconveyance on repayment of the purchase-money, the latter agreement does not legally cancel the original deed of sale and convert the sale into a mortgage; the reconveyance on the repayment of the original money should not, therefore, be considered a reconveyance of mortgaged property within the meaning of Article 53 of Schedule I of the Stamp Act. (L. R. No. 965, dated 11th August 1885; *vide* G. R. No. 6842, dated 22nd idem.)

17. "The question is whether the assignment of standing crops exceeding Rs. 20 in value comes under Section 58 of the Indian Stamp Act (I of 1879).

"That section provides that any person receiving in satisfaction of a debt any moveable property exceeding Rs. 20 in value shall on demand by the person *delivering such property* give a duly stamped receipt for the same.

"An assignment of property is not delivery. If in the case put by the Collector of Násik, P. valad T. should cut the crop and deliver it to the Márwádi, who would receive it in satisfaction of a debt, then Section 58 would apply.

"Again, the standing or growing crop would not be moveable property under Act I of 1879. There being no definition of moveable property in that Act, reference must be made to the General Clauses Act (I of 1868). Under this Act, moveable

property means property of every description except immoveable property, and immoveable property includes things attached to the earth or permanently fastened to anything attached to the earth. These also are the words found in the definition in the Registration Act III of 1877 with the following important addition—'but not standing timber, growing crops, nor grass.' The special mention of these properties in the Registration Act shows that otherwise they would be included among things attached to the earth or permanently fastened to anything attached to the earth. And it is admitted that in other Acts, such as Revenue and Penal Codes, growing crops would be regarded as immoveable property. Therefore it seems clear that growing crops are not moveable property under Section 58 of Act I of 1879, nor is an assignment of growing crops a delivery thereof." (L. R. No. 935, dated 4th August 1885; *vide* G. R. No. 7015, dated 29th idem.)

18. "There are three brothers, J., H. and B., sons of A.

"In a suit under Bombay Act III of 1876 before the Mámlatdár of _____ brought by H. against D., F. and others, B. was called as a witness and produced a book in which are three documents relating to a partition between the three brothers in Samvat 1934 (A. D. 1867). The Mámlatdár called these documents 'labhavána dastávajo.' In Wilson's glossary, *lábhava* is given as 'casting lots for dividing the produce of a field.' Probably it may equally well be applied to casting lots for the partition of an estate, answering to the 'pána' so common in Káthiáwár. The Mámlatdár held that, in the absence of any regular stamped documents, these documents must be looked upon as the instruments of partition. He, therefore, impounded the book and sent it to the Collector.

"Correspondence ensued as to the value of the estate, and eventually the three brothers declined to pay any stamp duty or penalty, or to let the documents be stamped.

"The Collector is unwilling to order any prosecution, as he considers that there was no intention to evade the payment of stamp duty or to defraud the Government. The Government Pleader suggests that the pages on which the documents are written should be cut out of the book and impounded till the penalty and stamp duty are paid. The Collector hesitates to follow this course, as he holds that the documents not being registered are really waste paper.

"I think that the book may be returned to B who produced it. It is a mistake to suppose that these three documents are the counterparts of each other, or that the three documents specify the share of the property falling to the lot of each. A. indeed purports to give the details of the lands falling to B.'s share. B. purports to show the houses which have fallen 'to my share;' but it is not speci-

fied whose share. K. purports to show the details of lands and houses which have fallen 'to my share;' but it is not specified whose share. The third share is altogether unaccounted for. Not one of the documents is dated. Each simply says, the following are the lands or houses of the share in the partition of 1934 Jeth *vad* 4.

"I think it is doubtful whether individually or collectively they form an 'instrument of partition.' They are apparently memoranda of portions of a previous partition; and I do not think the fact that the three brothers and witnesses signed each document militates against this view. The Wághela Grássiás often draw up papers in this way." (L. R. No. 1203, dated 19th September 1885; *vide* G. R. No. 7985, dated 1st October 1885.)

19. Article 8, Schedule I of the Court Fees Act applies only to a copy which is (1) a copy of a document liable to stamp duty under the Indian Stamp Act, and (2) which is left by a party to a suit or proceeding in place of the original withdrawn. It does not apply to copies of documents on plain paper which are not produced in original by reason of their being entries in books or such as would not become void or useless by force of the decree. These copies are not certified copies, and the original documents not having been filed according to law, cannot be said to have been left in place of the original documents withdrawn as contemplated by Article 8. (L. R. No. 227, dated 17th February 1886; *vide* G. R. No. 1608, dated 27th idem.)

20. The following papers were circulated by Government to Commissioners, District Registrars, &c., for information:—

Letter from the Commissioner, S. D., No. S.R.-188, dated 3rd February 1886, to the Registrar of the Bombay High Court:—

SIR,—Under Section 46 of the Stamp Act I have the honour to forward the annexed copy of a deed, purporting to be a deed of adoption, with a translation thereof, and request you will be good enough to move their Lordships the Judges to determine what stamp duty the document is liable to under the Indian Stamp Act.

The deed may shortly be described as a deed of adoption purporting to bestow property of considerable value (the exact amount, however, is not specified in the document) on the adopted son.

The deed was drawn up on a stamp of Rs. 10. When the document was presented to the Sub-Registrar of Chiplún for registration, he impounded it as insufficiently stamped and forwarded it to the Collector of Ratnágiri for the adjudication of the proper stamp duty.

The Collector held that the document in question was properly stamped, inasmuch as the stamp duty for an "adoption deed" (Article 2, Schedule I of the Stamp Act) was the same as that prescribed for "an authority to adopt" (Article 38 of the Schedule), *viz.*, Rs. 10.

I am of opinion that the decision of the Collector is wrong. Under the Stamp Act, I think a "deed of adoption" as such is *not* liable to any stamp duty. The entry against "adoption deed" in the Schedule is "see instrument No. 38." Whereas whenever the Legislature intended a

particular document to be made liable to the same duty as prescribed for any other document, they have used the following words against it, *viz.*, "the same duty as" in column 2 of the Schedule (*vide* entry immediately above "adoption deed"). I notice also that whenever a document is liable to stamp duty it is separately numbered in the Schedule. "Adoption deed" is not so numbered.

It has been urged, however, that inasmuch as the document in question bestows upon the adopted son the property of an adoptive mother, it is an instrument of gift of a non-testamentary nature (Article 36 of Schedule I of the Stamp Act) and therefore it was necessary for the Collector to call upon the parties to the instrument to specifically state the value of the property affected thereby in order to determine the proper stamp duty to which the document was liable. This view of the nature of the document does not commend itself to me. It is admittedly a deed of adoption, and the incidental mention of the fact therein that the adopted son is the heir to the property of the adoptive parent ought not to be construed as changing the nature of the document. The very fact of his being an adopted son would make him heir to the property of his adoptive mother whether the fact was specifically mentioned in the deed or not. The property descends to him not by the deed but by *adoption* which is evidenced by the deed.

Again, it might be urged that the instrument is liable to stamp duty under Section 7 of the Stamp Act, as it relates to several distinct matters, *viz.* (adoption and gift of property).

The points to be considered under the section are :—

(1) whether the instrument comprises or relates to several distinct matters, or

(2) whether it is so framed as to come within two or more of the descriptions in the first Schedule.

These two questions need be separately considered only when the two or more matters comprised in an instrument are each chargeable with duty. In the present case, as shown above, the deed of adoption is not liable to any duty. It is therefore only necessary to see whether the present instrument which is admittedly a deed of adoption is a *deed of gift* as well.

I think the best test to determine this is to see whether, supposing the adoption to be illegal and invalid, the adopted boy would be permitted to claim the property mentioned in the deed, under it, *as a deed of gift*; or whether the mention of the conferring of the property upon him will be looked upon as a mere redundancy of expression and taken to be part and parcel of the record of adoption. If the former, the deed is of course liable to be stamped as an instrument of gift; if the latter, it is subject to no duty.

A careful perusal of the deed shows that it is a deed of adoption only. The only words in it which give it the colour of a deed of gift are "and have made you the owner of all the ancestral property." In construing these words the context must be considered. The word "and" in the above quotation deserves to be specially noted. It distinctly *connects* the ownership of property with the adoption and makes it dependent on it.

It thus appears to me that if the adoption were, owing to some flaw in it, declared invalid, no Civil Court would admit the claim of the adopted boy to the property under this deed as a *deed of gift*, and if it would not, why should the instrument be taken to be a "deed of gift" for the purposes of the stamp duty?

As the question is an important one, I submit it for an authoritative decision.

I have &c.,

(Signed) ARTHUR CRAWFORD,
Commissioner, S. D

JUDGMENT IN CIVIL REFERENCE NO. 5 OF 1886.

Krishnábái, widow of Rámchandra Amarsing Ráje. } Adopter.

Pratápji Rámchandra Ráje ...Adoptee.

Reference from A. Crawford, Esquire, Commissioner, Southern Division, under Section 46 of the Indian Stamp Act.

The document is a deed of adoption, and not a deed of gift. The Commissioner, Southern Division, seems to be right on this point. Whether the document, as a deed of adoption, requires to be stamped at all, is a question that does not really arise in this case. It bears a stamp of Rs. 10. The Collector says it is sufficient. The Commissioner does not consider it insufficient if it does require a stamp, but says it does not require any.

(Signed) C. SARGENT.
(Do.) NÁNÁBHÁI HARIDÁS.
(Do.) H. BIRDWOOD.

(G. R. No. 5835, dated 13th August 1886.)

21. Letters of administration are not a "judicial proceeding" within the meaning of Article 9, Schedule I of the Court Fees Act VII of 1870, and copies of letters of administration should, therefore, be charged with stamp duty under article 22, Schedule I of the General Stamp Act, and not with a court fee.

(L. R. No. 1532, dated 1st December 1886; *vide* G. R. No. 8714, dated 10th idem.)

22. "Following the ruling of the High Court of Calcutta in *ex parte Hill* (I. L. R., 8 Calcutta, 254), I should say that if the instruments A and B fall under Section 7 of the Stamp Act I of 1879, at all, paragraph 2 of that section applies to them. Speaking of an instrument which they said was intended to effect partly a lease and partly a usufructuary mortgage, their Lordships the Chief Justice and two Judges of that Court said :—

"'It seems clear to us that * * * * * the loan is the consideration for the lease and the lease is the consideration for the loan; and that neither part of the arrangement would have been complete without the other.

"'We, therefore, think it impossible to say that the instrument relates to two distinct matters within the meaning of the first clause of Section 7 of the General Stamp Act. That clause, in our opinion, relates only to transactions so distinct in their nature as to be capable of being carried out by two or more instruments instead of one, whereas here the contract is essentially one transaction. On the other hand, we think that the case falls within the second clause of Section 7, the instrument being one which answers two of the descriptions in the first schedule, and which is therefore chargeable with the highest duty which can be imposed on an instrument of either description.'

"But I do not think that these instruments do 'answer two of the descriptions in the first schedule.' One is a mortgage deed and the other a deed of sale. The one effects a mortgage and the other a sale of an interest in a joint estate, and each, therefore, naturally contains provisions regarding the joint management of the property. These provisions are incidental and supplementary to the main intention of the instruments, and cannot, I think, be rightly regarded as bringing those instruments

within the description of 'instruments of co-partnership'." (L. R. No. 1643, dated 21st December 1886; *vide* G. R. No. 108, dated 17th January 1887.)

23. Article 22 of Schedule I of the Indian Stamp Act must refer to copies of, or extracts from, records which a public officer is bound by law to keep. It is clear that the law in question must be the law for the time being in force in British India and not elsewhere. (Adv. Gen. Nos. 76, dated 21st August 1882, and 18, dated 2nd June 1887; *vide* G. Rs. Nos. 6007, dated 1st September 1882, and 4091, dated 5th July 1887.)

24. Occupants holding land under the terms of a survey settlement are persons holding temporarily settled land under direct engagement with Government as described in Schedule II, No. I (*a*), second clause, Court Fees Act, 1870. (L. R. No. 1560, dated 10th December 1887; *vide* G. R. No. 634, dated 28th January 1888.)

25. The following opinions of the Honourable the Advocate General, Bengal, dated 19th October 1887 and 8th February 1889, were communicated by the Government of India for information and guidance, with an intimation that as the 'sattas' appeared to vary in form in different localities, these opinions should in any particular case be carefully considered with reference to the form of 'satta' actually used :—

"A 'satta' attested by a witness, and executed for the delivery of cotton on a certain day, is a 'bond' within the meaning of Section 3 (4) of the Stamp Act, 1879, and, as such, is liable to stamp duty. I am further of opinion that the transfer of a 'satta' of the above description is a transfer under Article 60 (*b*); and having regard to the change effected by the Stamp Act, 1879, in the liability of a 'satta' (which falls within the description of a bond) to bear a stamp duty, Notification No. 3226 of 22nd May 1874 is no longer applicable.

"A receipt given for earnest money is liable to stamp duty under Article 52 of Schedule I.

"As regards indigo 'sattas,' I would point out that the form in which they are said to be drawn would not constitute them bonds in England, and unless attested they would not be bonds under the Stamp Act. If unattested, an indigo 'satta' would be a covenant with a penalty attached (*i. e.* an agreement to deliver a certain quantity of indigo, and in the event of non-delivery to pay damages).

"However I am of opinion that the penalty named in a bond is the sum upon which the stamp duty is payable." (Opinion dated 19th October 1887.)

"The satta set out in this case is not a bond as held by the High Court (Section 8, Indian Law Reports, Calcutta, page 284). This decision is at variance with the decision in Indian Law Reports 2, Allahabad, page 654, which had been previously passed. In Bengal the decision of the High Court at Fort William must be followed, and consequently the satta or indigo contract under notice only requires an 8 anna stamp.

"My previous opinion, dated 19th October 1887, should not have been applied to the present case. I was then advising in a North-Western case and upon an agreement of a different kind, the purport of which was stated, but the document not placed before me, and in the case itself it was admitted that the document was a bond.

"According to the decision in Indian Law Reports, 2 Allahabad, page 634, the document as to which I was then asked to advise would be a bond liable to stamp duty on the penalty.

"In a portion of my previous opinion I stated that the penalty named in a bond is the sum upon which the stamp duty is payable. This would be so in reference to a bond mentioned in Article 14 (*a*) of Schedule (I), and the proposition is also correct in reference to the bond I was then advising on. But the language used by me, apart from the case on which I advised, would be applicable to simple money bonds, with penalties attached; and in this respect my opinion is not correct. The penalty in a simple money bond is introduced for the purpose of enabling the lender to realise principal and interest, and may be said to be in that sense the amount secured. Section 23 of the Stamp Act shows that interest may be left out of consideration, and the principal be deemed the amount on which the stamp is leviable. Read by the light of this section, the amount secured would be the principal amount lent, and not the penalty. To this extent the language used by me would require modification. I should have used the words 'the bond' instead of the expression 'a bond'." (Opinion dated 8th February 1889.)

(G. I., F. & C., Nos. 6509, dated 9th December 1887, and 2280, dated 6th May 1889; *vide* G. Rs. Nos. 169, dated 9th January 1888, and 3985, dated 1st June 1889.)

26. "The District Judge, Kánara, raises the questions—

(*a*) whether a Subordinate Magistrate is entitled to a fee on an affidavit sworn before him;

(*b*) whether any stamp should be affixed to the affidavit, and if any, of what value.

"The Honourable Mr. Naylor's report No. 52 of 8th January 1887, in which Government have expressed their concurrence,* points out that it is open to Government to charge fees for certain services performed by their officers, such as the attestation of documents and affidavits, wherever the performance of such services is not part of the duties of such officers imposed on them by law.

* Government Resolution No. 429, Judicial Department, dated 21st January 1887.

"Government accordingly extended to affiavits the provisions of paragraph 4 of Government Resolution No. 2308 of 12th June 1871.

"That paragraph authorises public officers of the class mentioned in the preceding paragraphs of the Resolution to take a fee of one rupee in the shape of a stamp, which should be affixed and obliterated.

"The preceding paragraphs of the Resolution include Magistrates.

"The Resolutions taken together appear to be unambiguous. The fees to be taken under them are not stamp duties or court fees, but mere charges for the services which Government allows its servants to perform for the convenience of the public, though they are not bound by law to perform them.

"I need hardly note that as the Resolution is not based on the Court Fees Act, 1870, or Indian Stamp Act, 1879, it does not affect, and is itself

unaffected by, the provisions of Section 6 of the former Act, or Section 34 and Schedule II, Article 1, of the latter Act. (Section 6 of VII of 1870 and Section 34 of I of 1879 render inadmissible in Courts of Justice any document or instrument not stamped as required under the schedules to those Acts. Schedule II of I of 1879 exempts from stamp duty affidavits used for certain purposes.)

"Therefore, on the one hand, the non-payment of a fee, chargeable under the above Resolutions on an affidavit, could not affect its admissibility, and on the other, the exemption of an affidavit from stamp duty under the Stamp Act does not disentitle Government to charge a fee for the services of the officer who attests the affidavit, a service which he is not *bound* by any law to perform." (L. R. No. 88, dated 21st January 1889; *vide* G. R., J. D., No. 853, dated 14th February 1889, and G. M. No. 2001, dated 14th March 1889.)

XXVI.—MISCELLANEOUS.

1. *Stamps on petitions to Government.*—Court-fee stamps of arbitrary values which are sometimes affixed to petitions through ignorance or misunderstanding of the Stamp Act and the standing orders of Government on the subject, by petitioners petitioning Government in regard to matters other than civil, should always be returned to them with an intimation that such return has been made. (G. R. No. 2580, dated 21st April 1877.)

2. The Superintendents of the Revenue, Financial and General Departments are held strictly responsible that all uncancelled stamps affixed to petitions to Government received in their respective branches are duly returned to the petitioners, as required by Government Resolution No. 2580, dated 21st April 1877, and that all stamps which are legally affixed, if there are any such, are properly defaced. (G. C. No. 213, dated 13th January 1879.)

3. *Removal of Stamps.*—Officers removing stamps from papers which do not require stamps, or from papers overstamped, should affix their initials to the paper. (G. R. No. 3766, dated 17th July 1879.)

4. *Publication of Translations.*—Care should always be taken to publish promptly any notifications or amended rules under the Indian Stamp Act; and to enable the Oriental Translator to do this, the Superintendent, Government Central Press, should furnish him with English slips of such notifications or amendments as they are issued. (G. R. No. 4085, dated 5th August 1879.)

5. *Stamping on Skeleton Forms.*—It is not expedient that the value of the one-anna stamps impressed on skeleton forms should be received in cash at the General Stamp Office, Bombay. This course would entail certain responsibilities on the Superintendent of Stamps, which it is considered desirable should not be imposed upon him, and might also open a door for fraud. The documents to be stamped should,

on presentation to the Stamp Office, be accompanied by a receipt from a Government Treasury for the full value of the stamps to be impressed. The Secretary and Treasurer, Her Majesty's Treasury, Bank of Bombay, should receive from the public the amount paid on account of the one-anna stamp and pass to them a receipt for the same to be presented at the Stamp Office along with the documents required to be stamped. (G. R. No. 2377, dated 11th April 1882.)

6. *Sureties.*—Government do not consider it desirable to insist upon the lodgment of title-deeds or to require a deposit of promissory notes or cash by the sureties for the Storekeeper of the Bombay Stamp Office. It will suffice if the Superintendent of Stamps satisfies himself fully that the sureties are solvent and able to pay the amount for which they are liable, and ascertains carefully at intervals of not more than a year that the security furnished is sufficient. (G. R. No. 2550, dated 19th April 1882.)

7. *Forest Agreements.*—The Forest Department is authorised to have a limited number of the printed forms of contract agreement to be entered into with coupe contractors embossed with an eight-anna stamp by the Superintendent of Stamps, Bombay, and to keep the forms in stock to meet the requirements of the service. (G. R. No. 8702, dated 4th November 1892.)

No 88

DIVISIONAL FOREST OFFICE
Inward Regd. No. 20
Date 22-4-99
WORKING PLANS PARTY

DIVISIONAL FOREST OFFICE
SOUTHERN CIRCLE
WORKING PLANS PARTY

TRADE AND COMMERCE.

I.—Merchandise Marks.

1. Business connected with the working of the Indian Merchandise Marks Act, 1889, is administered in the Department of Finance and Commerce of the Government of India, and all correspondence on this subject should be addressed to that Department. (G. I., H. D., No. 27 Pub.-1514, dated 7th August 1890; *vide* G. R. No. 6157, dated 30th idem.)

2. The annual reports on the working of the Merchandise Marks Act should be submitted to Government by 1st July at the latest. (G. R. No. 1027, dated 10th February 1892.)

3. The Government of Bombay should arrange to place the reports on the working of the Indian Merchandise Marks Act in possession of the Government of India by the 1st August. (G. I., F. & C., No. 269-S., dated 29th November 1892; *vide* G. R. No. 15, dated 3rd January 1893.)

4. The following executive instructions have been laid down for the guidance of Customs officers in the administration of the Merchandise Marks Act, 1889:—

1. Labels or tickets applied to boxes, cartons, parcels or other packages which are manifestly intended only for the purpose of identifying articles for the convenience of dealers and shopkeepers and are not specially intended to attract the eye of the purchaser, should not be treated as trade descriptions. *Examples*:—On bundles of hosiery, "hose, brown merino, size 10"; on shoes, "enamelled leather, men's No. 6"; on hats, brown felt, hard, No. 7."

This instruction does not apply to a mark or description on the goods themselves, nor to a description of quality, nor to a description containing the name of a place, country, manufacturer, or trader, nor to a trade mark.

2. Goods manufactured on the continent of Europe should be detained if the manufacturer's name and the trade description are expressed in English, unless the name and description are accompanied by the name of the country of manufacture.

In certain cases where the name of a place only is applied, it is not necessary to require the name of the country; for instance, if brandy is imported from Nantes or Bordeaux and marked with the name of the port of shipment only, it is not necessary to require the addition of the name of the country, because no shipper or importer of brandy from France would wilfully leave room

for doubt as to the French origin of the brandy. If bars of iron or steel of other than English origin have English words stamped thereon, the Collector should require the country of origin to be stamped on them.

3. Customs officers should detain on their own motion, and without requiring information, any goods produced or manufactured beyond the limits of the United Kingdom or of British India which are marked with British or British Indian names or trade marks, or with colourable imitations thereof, or which are so described as to indicate or suggest that the goods were produced or made in the United Kingdom or British India, unless the country of origin of the goods is indicated in conspicuous letters on the same level as that on which the names, mark, or description appear.

In the cases mentioned in this instruction a description which indicates a particular class or method of manufacture, and includes the name of a place in or a part of the United Kingdom, and is thereby likely or calculated to mislead, includes such terms as "Kidderminster carpets", "Windsor soap", "Balbriggan" on hosiery, "Shetland" on shawls, and the like; for though these terms may be held to be merely indicative of methods of manufacture, they are likely to mislead as to the place of origin.

4. Customs officers should require the indication of the country of origin to be placed on the capsules and corks as well as on the labels of bottles of wine or other liquor produced or made beyond the limits of the United Kingdom or of British India whenever such goods are—

(*a*) so described,

(*b*) or have applied to them British or British Indian names or trade-marks or colourable imitations thereof in such manner as to indicate or suggest that the wine or other liquor was produced or made in the United Kingdom or in British India.

If the description and the names are so applied as to indicate merely that the wine or other liquor has been imported by a British or British Indian trader or dealer, it is not necessary to require the indication of origin on the corks and capsules.

5. The cotton piece-goods which must have their length stamped on them, under the orders contained in the Notification of the Government of India in the Department of Finance and Commerce, No. 1430, dated the 6th April 1891, are those named below :—

Cambrics.	Domestics.
Checks, spots, & stripes.	Durias.
Chadars.	Drills.
Chadar dhutis.	Jaconets.
Dhutis.	Jeans.

Lappets.	Printers.
Lawns.	Prints.
Lenos.	Sáris.
Longcloths.	Scarves (eklai).
Madapollams.	Sheetings.
Mulls.	Shirtings.
Muslins.	Tanjibs.
Nainsooks.	Twills.

T-cloths and Mexicans.

No other descriptions of cotton goods need be stamped with their length.

6. A report on the proceedings of the Collector should be submitted annually to the Local Government for transmission to the Government of India. The report should state the number of cases in which (1) detention was ordered; (2) detention was followed by confiscation; (3) detention was followed by release with or without a fine; (4) detention was ordered on information received; (5) detention was ordered without information. Under the first head should be specified the section of the Act under which action was taken. (G. I., F. & C., Nos. 295S., dated 28th November 1890, and 2914-S.R., dated 6th July 1896; *vide* G. Rs. Nos. 8960, dated 15th December 1890, and 5816, dated 25th July 1896.)

5. The proceedings of the Customs authorities under the Merchandise Marks Act should be regulated, like their proceedings under the Customs Act, with as much regard for the convenience of the public as is consistent with the execution of the law. (G. I., F. & C., No. 2970, dated 14th June 1889; *vide* G. R., G. D., No. 2507, dated 27th idem.)

6. Customs officers should so administer the Merchandise Marks Act as not to cause unnecessary harassment to trade. In cases where the law is infringed without fraudulent intent it will be expedient that until the requirements of the law are better understood, on the first infringement the goods should be passed with a warning to the importers of the requirements of the Act. (G. I., F. & C., No. 4527, dated 4th September 1889; *vide* G. R. No. 7714, dated 12th October 1889.)

7. Customs officers should refrain from applying the provisions of the Merchandise Marks Act to articles imported for private use. (G. I., F. & C., No. 10S., dated 13th January 1890; *vide* G. R. No. 649, dated 24th idem.)

8. In the exercise of the power conferred by Section 16 of the Indian Merchandise Marks Act, IV of 1889, and in supersession of all existing orders on the subject, the Governor General in Council is pleased to direct that Criminal Courts, in giving effect to the provisions of the Act in respect of trade descriptions of quantity, measure, or weight of the goods specified hereunder, shall observe the following instructions:—

I.—A trade description of length stamped on *grey, white, or coloured cotton piece-goods* shall not be deemed to be false in a material respect unless—

(*a*) where a single length is stamped, the description exceeds the actual length by more than—

4	inches in pieces stamped as 10 yards long and under;						
5	do.	do.	as above 10 yards long;	and up	to 23	yards	
7	do.	do.	do.	23	do.	36	do.
9	do.	do.	do.	36	do.	47	do.
18	do.	do.	do.	47 yards long:			

Provided that the average length of the goods in question shall not be less than the stamped length;

(*b*) where a maximum and a minimum length are stamped, the described maximum length is greater than the actual length by more than—

9	inches in piece-goods under 35 yards long;		
18	do.	do.	35 yards and up to 47 yards long.
36	do.	do.	above 47 yards long;

Provided that no such piece shall measure less than the minimum stamped length.

II.—A trade description of width stamped on *grey, white,* or *coloured cotton piece-goods* shall not be deemed to be false in a material respect unless the description exceeds the actual width by—

half an inch in pieces stamped as 40 inches or less in width;

three-quarters of an inch in pieces stamped as over 40 inches or under 59 inches in width;

one inch in pieces stamped as 59 inches or more in width:

Provided that the average width of the goods in question shall not be less than the stamped width.

III.—A trade description of count or number, length or weight, applied to *grey,* or *bleached cotton yarn* shall not be deemed to be false in a material respect unless—

(*a*) the described count or number is greater or less than the actual count or number by more than 5 per cent., provided that the average count of the whole of the yarn in question is not greater or less than the described count; or

(*b*) the average length of the whole number of hanks in a bundle is less than 840 yards; or

(*c*) in a bundle of yarn of any count under 50, described as being 10 lb. in weight, the number of knots of twenty hanks each is not half of, the number of knots of ten hanks each is not the same as, and the number of knots of five hanks is not double, the described count or number of the yarn; or

(*d*) in a bundle of yarn of any count under 50, described as being 5 lb. in weight, the number of knots of twenty hanks each is not a quarter of the described count or number of the yarn; or

(*e*) in a bundle of yarn of any count from 50 upwards, the number of knots of twenty hanks each is not half, or the number of knots of forty hanks each is not a quarter, when the described weight is 10 lb. and is not a quarter or an eighth, as the case may be, when the described weight is 5 lb. of the count or number of the yarn ; or

(*f*) in the case of *bleached yarn* the described weight exceeds the actual weight by more than—

$7\frac{1}{2}$ per cent.	in counts	from 1 to 8,		
5	do.	do.	from above 8 to 18,	
4	do.	do.	do.	18 to 30,
$2\frac{1}{2}$	do.	do.	do.	30 to 80.

IV.—A trade description or count or number applied to a bundle of *dyed cotton yarn* shall be accepted as indicating length only, the hank being taken to measure 840 yards, and it shall be deemed to be false in a material respect if the average length of the hanks in a bundle is less than 819 yards.

V.—A trade description of length applied to *thread of any kind* (of cotton, wool, flax, or silk) shall not be deemed to be false in a material respect unless it exceeds the actual length by more than 1 per cent.

VI.—The dimensions of goods on which their length or width is stamped shall be determined by measurement in imperial yards of 36 inches.

(G. I., F. & C., Notn. No. 1474, dated 13th November 1891, republished at pages 926 and 927 of the *B. G. G.* dated 19th idem ; *vide* also G. R. No. 8391 dated 5th December 1891.)

9. In the exercise of the powers conferred by Section 19A, Sub-section (2) of the Sea Customs Act, 1878 (as amended by Section 11 of the Indian Merchandise Marks Act, 1889) and Sections 19 and 20 of the Indian Merchandise Marks Act, 1889 (as amended by Act IX of 1891), the Governor General in Council is pleased to make the subjoined rules and orders :

1. Piece goods, such as are ordinarily sold by length or by the piece, shall be deemed to include woollen goods of all kinds and the undermentioned descriptions of cotton goods, namely :

Cambrics.	Longcloths.
Checks, Spots, and Stripes.	Madapollams.
Chudders.	Mulls.
Chudder Dhooties.	Muslins.
Dhooties.	Nainsooks.
Domestics.	Printers.
Doorias.	Prints.
Drills.	Sarries.
Jaconets.	Scarves (Eklai).
Jeans.	Sheetings.
Lappets.	Shirtings.
Lawns.	Tanjibs.
Lenos.	Twills.

T Cloths and Mexicans.

2. Other classes of piece goods shall not be detained if unstamped; and unstamped cotton and woollen piece goods imported for private and personal use and not intended for sale shall not be detained if the Customs Collector is satisfied that they are actually not intended for sale.

3. Examinations of packages to ascertain whether the goods mentioned in rule 1 are stamped shall be made at frequent intervals at the discretion of the Customs Collector and either under his personal instructions or under general orders and instructions given by him to an Assistant Collector.

4. The piece goods contained in the packages so examined need not be examined, when found to be stamped, to test the accuracy of the stamping, except on information received, or when the Customs Collector has reason to suspect that the stamping is false.

5. All measurements of piece goods shall be made on the table.

6. Yarns need not be examined or measured except on information received, or when the Collector has reason to suspect that the trade-description is false.

7. An examination of yarns to test the accuracy of the description of count or length shall be made, in the first instance, up to the limit of one bundle in the consignment.

8. If on such examination the difference between the average count or length and the described count or length is in excess of the variations permitted in paragraphs III and IV of the Notification* in the Home Department No. 1738 (Judicial), dated the 4th December 1890, the importer may require a further examination to be made up to the limit stated in rule 9.

9. The test to determine count and length of yarns shall be applied as follows:—

One bundle should be taken from any bale in the consignment, and each knot in the bundle weighed. From the knots so weighed should be selected the heaviest knot, the lightest knot and the knot which approaches most closely to the standard weight of a knot of yarn of the particular count under examination.

[By standard weight is meant the weight which the knot of yarn of the described count should be, if the length of the hank is correct, *e. g.*, a knot of No. 20 of ten hanks to the knot should weigh eight ounces.]

The heaviest knot should then be selected from the knots so weighed, and each hank in it weighed, the heaviest and lightest hank and also the hank which approximates most closely to the standard

* Superseded by G. of I. Notn. No. 1474, dated 13th November 1891.

weight being selected. This process should be repeated with the other two weighed knots.

There will then be nine hanks to be dealt with, three from each of the three knots weighed.

These nine hanks should then be tested on the wrap-reel. If on such test the difference between the average count or length and the described count or length is in excess of the variations permitted by the Notification quoted in the preceding rule, the process may be repeated, if the importer should require it, up to the limit of one per cent. of the whole number of bundles in the consignment; but no more extended examination shall be made unless the importer agrees to pay the cost thereof, in which case an examination may be made up to the limit of ten per cent. of the bundles in the consignment.

10. The Customs Collector may require from any informant a security not exceeding five hundred rupees. If the Collector should be satisfied that the information given is wilfully false, the security shall be forfeited.

(G. I., F. & C., Notn. No. 1430, dated 6th April 1891, republished at page 329 of the *B. G. G.* dated 16th idem; *vide* also G. R. No. 2821, dated 24th idem.)

Note.—No alteration in the wording of rule 1 is necessary Section 10 (2) (*f*) of the Act requires that only 'Piece goods' shall be stamped, and the rule merely defines under Section 19 (Section 4 of Act IX of 1891) the classes of goods included in the expression 'Piece goods.' The phrase 'Woollen goods,' therefore, can include none but 'Woollen piece goods.' (G. I., F. & C., No. 285 C., dated 19th December 1891; *vide* G. R. No. 337 dated 16th January 1892.)

10. The strict requirements of clause (*e*) of Section 10 of the Merchandise Marks Act may be so far relaxed as to require one conspicuous indication of origin for more than one application of the name, provided the names were all on the same surface. One indication seems enough: the additional ones are surplusage. (G. R., G. D., No. 2547, dated 29th June 1889.)

11. Section 10 (*e*) of the Indian Merchandise Marks Act, IV of 1889, is borrowed from the English Act (*viz.*, Section 16, Sub-section 1 of the Statute 50 and 51 Vict., cap. 28) and was enacted with the object of protecting legitimate British trade from illegitimate foreign competition. In order to secure this protection it was necessary that British merchants should themselves follow the rules which were designed to prevent fraud on the part of their foreign competitors. Importers of foreign goods may be warned of the provisions of the law which require that the country of origin should be clearly indicated in the case of goods of foreign manufacture brought into British India. (G. I., H. D., No. 1545, dated 29th August 1889; *vide* G. R. No. 7150, dated 21st September 1889.)

12. The provisions of the Indian Penal Code, as amended by the Indian Merchandise Marks Act,

would render punishable any person using a false trade mark or property mark in respect of any goods. Prosecutions for imitating private trade marks should ordinarily be private prosecutions and not public prosecutions. (Solicitor to Government No. 1009, dated 5th October 1889; *vide* G. R. No. 8011, dated 22nd idem.)

13. The employment of the Solicitor to Government to prosecute in test cases of importance to the public under the Merchandise Marks Act is sanctioned. The cases should be selected by the Collector of Customs, who is authorized to use his discretion in instructing the Solicitor to Government to prosecute, and the result of such prosecutions should be reported by him. (G. R. No. 7387, dated 27th October 1891.)

14. The importation of labels cannot be prohibited by applying the provisions of Section 10 (1) (*e*) of the Indian Merchandise Marks Act. (G. Rs. Nos. 8011, dated 22nd October 1889, and 3401, dated 16th May 1890.)

15. Shawls are not 'Piece goods,' and it is not therefore necessary to require that their length should be stamped on them. (G. I., F. & C., No. 297 S., dated 19th December 1891; *vide* G. R. No. 337, dated 16th January 1892.)

16. To give a true description or classification of goods of a continental manufacture in the English language without at the same time stating the country in which they were manufactured, is misleading the public in a most material respect, namely, the place where the goods were made or produced, and as such it would not be permissible, and the person giving such a description would be applying a false description, and would, as such, be liable to the penalties under Section 6 of the Act.

It appears to be equally misleading the public if the name of the continental manufacturer were given in English without indicating where the goods were manufactured. The use of the English language in the description of goods is, *primâ facie*, an indication that the goods are manufactured in the United Kingdom, and are not of continental origin.

Or, to put it in another form, as stated in Payn's work on the Merchant Marks Act of 1887 (50 and 51 Vict., cap. 28) in page 17: "The use of the English language in descriptive expressions such as 'superfine make' on a label applied to goods coming from a foreign speaking country is undoubtedly under the Act a false indication of manufacture in the United Kingdom," &c., &c.

Similarly, any words which might imply manufacture by English firms would bring any goods so labelled within the section, if the goods came from foreign speaking countries, and would also require a definite indication of manufacture abroad. (Adv.

Gen., Bengal, dated 21st November 1889; *vide* G. R. No. 243, dated 11th January 1890.)

17. The Government of Bombay referred, for the orders of the Government of India, a question raised by the Commissioner in Sind in connection with the mention of the country of origin of the goods. Four cases were referred to—

(1) relating to two consignments of glass beads from Trieste, in which the goods were described as 'made in Bohemia.' The importers were warned, but the goods were allowed to pass, as Bohemia was considered a sufficient indication of the country of origin;

(2) a consignment of German brandy, in which Hamburg was mentioned, but not specifically stated as being the place of origin of the goods. The importer was fined Rs. 10, and the goods were allowed to pass after the bottles had been labelled with the name of the place of origin;

(3) a consignment of French brandy similarly labelled with the word Bordeaux. The importers were fined Rs. 5 and permitted to remove the goods after due stamping;

(4) a consignment of petroleum from Batoum, marked 'Batoum.' This was deemed a sufficient indication of the country of origin, and the goods were passed with a warning to the importers.

In the first of these cases the detention and warning were unnecessary, the mention of Bohemia, or of Hungary, being a full compliance with the requirement of the law that the country of origin should be stated. In the other three cases the law was not complied with, but the manner in which such cases are dealt with must depend upon the circumstances of each case. No fine need be inflicted, nor is it necessary to insist on the specification of the country, where brandy marked as from Bordeaux comes from Bordeaux or some other French port, and there is no reason to suppose that it is other than French brandy, for no importer of French brandy would deliberately leave room for doubt whether or not his brandy was really French.

In the case of Russian oil the law should be enforced by requiring the specification of the country, and in the case of liquors from Hamburg also the law should be strictly enforced. If bars of iron or steel have English words stamped thereon, and they are not of English origin, the Collector should require the country of origin to be stamped on them. (G. I., F. & C., No. 269 S., dated 29th November 1892; *vide* G. R. No. 15, dated 3rd January 1893.)

II.—TRADE STATISTICS.

A.—EXTERNAL LAND TRADE.

1. The Secretary of State for India is anxious that the particulars of all imposts to which traders

are liable after they leave or before they enter British territory, whether authorized by the Frontier State or illegally levied by its officials, should as far as possible be ascertained and the results of the enquiries made inserted in the reports on external trade. Obviously a knowledge of the incidence of such duties will in many cases largely tend to explain the preference given to some routes over others and the relative expansion or depression of trade in particular articles. These enquiries, however, cannot be confided to men of the class of the registering clerks, but must be specially entrusted to district officers, who should be recommended to obtain the information required by judicious and discreet personal communication with the traders. (G. I., R. A. & C., No. 2-358-364, dated 14th June 1876; *vide* G. R. No. 3824, dated 3rd July 1876.)

2. The Governor General in Council desires to impress upon the Local Governments concerned the importance of issuing the annual reports and returns of the trade by land with countries external to British India and of the internal trade by land with great punctuality. The reports on the trade with countries beyond the frontier especially are required promptly to admit of their being noticed in the general review of this trade for the whole of British India as soon as the consolidated accounts of the year are published. It appears advisable in regard to the reports for Sind and Bengal, that the portion relating to the external trade should be separated from that appertaining to the internal trade, and be transmitted in advance of the latter.

The attention of Local Governments is also requested to the desirability of the monthly returns of the land trade being furnished within one month, if possible, of the period to which they relate.

Lastly the Governor General in Council desires to point out to Local Governments the necessity for greater care in the preparation of the monthly and annual returns of the land trade. At present a great many errors are found in these returns due primarily to carelessness on the part of the mohurrirs or registering officers at the outposts. Items are posted against the wrong head or are omitted altogether, and quantities and values are sometimes given which are manifestly quite wrong. Many of these mistakes admit of detection at the central compiling office, where the returns should be carefully checked and scrutinised and discrepancies enquired into without delay, but sometimes not only are the errors of the registering officers overlooked, but additional mistakes are made in the central office in posting, totalling and fair copying returns.

Great inconvenience has resulted from the delay which often occurs in notifying corrections which are to be made in the monthly returns after they have been transmitted to the Finance and Commerce Department of the Government of India. If the returns are carefully prepared, and promptly checked, there is no reason why all errors should not be

detected and notified within two or at the most three months after the month to which the statistics relate, and it is particularly requested that all statements of corrections may be forwarded within the time specified. (G. I., F. & C., Nos. 2442, dated 24th August 1881, and 52 S., dated 5th February 1885; *vide* G. R. Nos. 5226, dated 9th September 1881, and 1602, dated 24th February 1885.)

3. The Collector of Customs, Karáchi, should prepare the annual Sind land trade report and statements as early as possible after the close of the year and take particular care to have all errors in the monthly returns adjusted before the figures are entered in the report and tables for the year. He should also omit fractions of maunds and of rupees in both the monthly and yearly returns. (G. I., F. & C., No. 1054, dated 13th June 1881; *vide* G. R. No. 3672, dated 25th idem.)

4. Statements of errors discovered in the monthly accounts of the trade of the Province of Sind sent to the Government of India should be regularly furnished with the returns of the next following month. If in any month there are no statements of errata to be furnished, the facts should be stated on a slip accompanying the returns. This is the course followed with the accounts of sea-borne trade and navigation, and it is essential to secure freedom from discrepancies between the annual accounts compiled by the Government of India from the monthly returns furnished by the local authorities and the annual accounts compiled locally. (G. I., F. & C., No. 200 C., dated 31st July 1880; *vide* G. R. No. 4835, dated 13th September 1880.)

5. In the annual land trade returns for Sind the grand total value of the trade with each country should always be entered. (G. I., F. & C., No. 69 C., dated 3rd March 1880; *vide* G. R. No. 1528, dated 23rd idem.)

B.—RAIL-BORNE TRADE.

1. The registration of railway-borne traffic is a subject of Imperial importance, and it is desirable to place it on a more uniform basis in the different provinces than has hitherto been possible. Such registration, it is generally recognized, should indicate (1) the character of the goods in which the traffic consists; and (2) the tracts or places between which the traffic is carried on. To this end the returns have to exhibit a dual classification, and with the view of simplifying these complicated details the plan known as the "block system" has been naturally adopted in some form or other in most provinces. Under this system a province is divided into "internal blocks," each block containing a group of railway stations and embracing a certain geographical area. Each of the other outlying provinces is regarded as an "external block;" and the registration returns are so framed as to exhibit for the province (1) the traffic between each of its internal blocks and all the external blocks sepa-

rately; (2) the traffic between each internal and all the other internal blocks separately. The local traffic running between two stations of the same internal block is of course omitted.

The demarcation of the internal blocks has not, however, been always made on a uniform system by the several Local Governments. In Bengal and the Punjab different lines of railway were kept separate, each line being sub-divided into strips or "blocks" of approximately equal length, so that no block contained a portion of more than one line. In the North-Western Provinces and Oudh block limits were made to coincide with geographical or administrative boundaries, and they thus include portions of all traffic (railway) lines passing through them. The latter system seems, on the whole, to be the preferable one, as it more readily lends itself to any extensions of the railway system which may from time to time be made; it also gives a better idea of the trade between particular tracts which is the chief object of these returns. It has recently been adopted by the Governments of Bombay and Bengal and by the Administration of the Central Provinces.

When the figures are being compiled, the imports and exports should be tabulated on separate sheets, to avoid errors of compilation. The compilation being done, the imports and exports can be readily brought together on the same sheet. (G. I., R. & A., No. 12 Stats., dated 28th January 1884; *vide* G. R. No. 1968, dated 4th March 1884.)

2. In the case of a marked increase or decrease during the quarter in the rail-borne traffic returns of important commodities, such as cotton or wheat, the cause if known should be briefly stated. (G. I., R. & A., No. 270-4-7 Stats., dated 27th November 1884; *vide* G. R. No. 1400, dated 17th February 1885.)

3. The trade of Karáchi should be shown separately in the rail-borne trade returns of Sind. (G. R. No. 4919, dated 16th June 1885.)

4. The returns of rail-borne trade, especially the quarterly returns, may be of much use to the commercial public, and their utility is proportionate to the promptitude with which they are issued. Every effort should therefore be made to secure their early issue by dispensing with elaborate reviews. While asking, however, that the reviews should be brief, the Government of India does not wish it to be understood that any marked fluctuations of traffic should be overlooked, or that the large increase or decrease in the carriage of any particular article of trade should pass without notice. (G. I., R. & A., No. 236-12-7 Stats., dated 13th June 1885; *vide* G. R. No. 5398, dated 3rd July 1885.)

5. The annual returns and reports both of the rail-borne and land-borne trade may be submitted through the Director of Agriculture to enable that officer to offer his comments thereon, but care should be taken that the adoption of this procedure does

not involve any undue delay in their publication, as the Government of India lay great stress on the necessity of issuing such returns promptly. (G. R. No. 2220, dated 16th March 1885.)

6. The report of the rail and river-borne trade of Sind should be reviewed by the Director of Land Records and Agriculture, Bombay. (G. R. No. 6280, dated 26th August 1889.)

7. Booking with stations beyond Jacobabad on the Sind-Pishin Railway should be excluded from the returns of rail-borne trade. (G. I., R. & A., Nos. 259-2-11, dated 15th August 1887, and 323, dated 1st December 1887; *vide* G. R. No. 6414, dated 23rd September 1887.)

8. In their circular of the 21st December 1887 the Government of India laid before Local Governments and Administrations a proposed scheme in modification of the arrangements then existing for collecting and tabulating the rail-borne trade statistics of British India. In the replies furnished to that circular, all the Local Governments and Administrations agreed to the proposed scheme as a whole.

2. The scheme came into operation on the 1st April 1888.

3. Registration continues to be concentrated as before, excepting that in order to avoid delays resulting from the late receipt of invoices which pass over several lines, the Audit Office at Jamalpore registers, as far as is possible and expedient, all imports into Northern India from Southern India, and up to the 30th September 1896 the Examiner of Guaranteed Railway Accounts, Bombay, registered all imports into Southern India from Northern India. Imports into Northern India from Southern India not registered at Jamalpore are registered at Lahore, Lucknow and Gorakhpore. The system of registering the trade of the provinces of Southern India with one another and of the provinces of Northern India with one another is maintained to a great extent. With this view the lists* A and B have been prepared, showing A by what Audit offices the rail-borne trade of each province with external blocks will be registered, and B the returns to be supplied by each registering office and the offices to which they will be furnished. The adoption of these lists will prevent the possibility of any discrepancy in weights between one provincial return and another.

4. Under the scheme sanctioned in the letter from the Government of India, No. 2321 Ex., dated 28th May 1896 (see Government Resolutions Nos. 4780, dated 18th June 1896, and 8833, dated 9th November 1896) the work of registration of rail-borne trade which before the 1st October 1896 was performed by the Examiner of Guaranteed Railway Accounts, Bombay, has from that date been entrusted to the Auditors of the Railway

* Not printed. For revised lists *vide* Government Resolution No. 6182, dated 19th August 1897.

Companies, who render their registration returns to the Examiner, under whose supervision the statistics are compiled and submitted to the Local Governments and Administrations concerned. The undermentioned fees are paid monthly to Railway Companies for performing the work of registration :—

	Rs.	
G. I. P. Railway Company.	300	Chargeable to the Government of Bombay.
S. M. Railway „ ...	60	
B. B. & C. I. Railway ...	300	Do. do. India.
Nizám's Guaranteed Railway	50	
Madras Railway ...	250	Do. do. Madras.
South Indian Railway ...	200	
Total ...	1,160	

5. Provision has been made in Appendices* A and B for the registration of the traffic between the Bombay, Baroda and Central India Railway and the Oudh and Rohilkhand Railway which goes *viâ* Cawnpore and does not come on to the East India Railway.

6. The adoption of the modified system now contemplated of collecting the rail-borne statistics of India will in no way affect the registration of the internal trade of a province (*i.e.*, the trade within a province), the arrangements for which the Government of India is willing to leave to Local Governments and Administrations. No alterations should be made, however, in the present number of internal blocks (*i.e.*, blocks within a province) without intimation being given to the Government of India.

Limits of railways comprised in each block.

7. The limits of the railway lines comprised in each external block are given in list* C. In order to trace the sea imports to their place of consumption and the sea exports from their place of production, and to enable the Government of India to compile imperial returns in the manner required by the Secretary of State, the sea-port towns of Bombay, Karáchi and Calcutta should be treated as separate blocks, both by the Governments of the provinces in which the towns are respectively situated and by other Provincial Governments. Similarly the sea-port towns of Madras, which are touched by railways, *viz.*, Madras, Pondicherry, Negapatam, Tuticorin and Calicut,† will be regarded as separate blocks for the purposes of the Madras Government, but as a single block, *viz.*, "Madras sea-ports," for the purposes of other Administrations and for the purposes of the Imperial returns. The object of amalgamating the figures of these five sea-ports is to ascertain the share of the Madras Presidency in the foreign ex-

* Not printed. For revised list C see G. Rs. Nos. 1900, dated 10th March 1897, and 7147, dated 28th September 1897.

† *Note.*—Vizagapatam, Coconada and Cuddalore have since been added to these.

port and import trade. This object is not attained as regards this Presidency by making the Madras town only a separate block, as the great bulk of the trade of the Presidency by sea does not proceed from the capital as in the case of Bengal, Bombay, and Sind, but from its subordinate ports.

8. Should it be necessary to make any additions or alterations in lists* A, B and C in consequence of the opening out of new lines or railways, they should be reported to the Government of India,† by whom intimation will be given to other Local Governments and Administrations.

Articles of trade to be entered in the rail-borne trade returns.

9. The articles of which the trade is registered are those specified in list‡ D appended. Experience has shown that it is necessary to lay down one uniform list of commodities for all India, and it is desired that this list should be adopted *both for the quarterly and for the annual returns.* If Local Governments wish to ascertain the trade in specific commodities not entered in the classified list, the registering offices concerned may be requested to register it, but the commodity should not be separately entered in the prescribed returns. It is also desired that no alteration should be made in the order of commodities.

Deduction rates per cent. to be applied to the articles of trade.

10. List‡ E gives the deduction rates per cent. which should be applied to the commodities entered in list‡ D, so as to arrive at actual weights. These rates should not be altered without the sanction of the Government of India. This list should accompany the Provincial returns, quarterly and annually.

Audit offices to be supplied with lists A to E.

Lists A to E should be supplied to all registering offices for information and guidance.

* * * * *

Forms of the Provincial returns.

14. The forms of the Provincial returns, quarterly and annual, at present in use are those noted below :—

I.—Statement showing for two years the trade between a province as a whole and other provinces and Native States.

II.—Statement showing the trade between the internal blocks, if any, of a province and other provinces and Native States.

III.—Statement showing the trade between the internal blocks, if any, of a province.

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* Not printed. For revised list C see G. Rs. Nos. 1900, dated 10th March 1897, and 7147, dated 28th September 1897.

† The Government of India have directed in their Resolution in the Revenue and Agricultural Department, No. 15-52-6, dated 23rd May 1895, that the statements of additions to the open mileage of railways should be forwarded to the Director General of Statistics.

‡ Not printed.

15. The forms of Statements II and III do not require alteration except that, in the case of the Madras Presidency, it has been arranged that the five sea-port towns of which the rail-borne trade is returned, shall follow each other consecutively instead of being separated as in the present form.

16. Statement I should be modified so as to exhibit the imports from and exports to external blocks, and in the case of the maritime provinces (Madras, Bombay, Sind and Bengal) also the trade between a province and its chief town. Comparative figures for two years as at present given in the Provincial returns are not required for the Imperial returns.

17. Subjoined as an illustration is the form in which it is intended that the statement for the Madras Presidency should be filled in :—

Articles, and whence imported or whither exported.	IMPORTS INTO				EXPORTS FROM			
	Madras.		Madras Sea-ports.		Madras.		Madras Sea-ports.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
COAL.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.
British Provinces (excluding chief Sea-port towns).								
Madras	†	†	*	*	†	†	*	*
Bombay, &c., &c.								
Native States								
Rájputána and Central India, &c.								
Chief Sea-port towns.								
Madras Sea-ports, &c. ...	*	*	†	†	*	*	†	†
Total ...								

† These will be blank.
‡ These should also be filled in so as to show the trade between the Presidency and its sea-ports.

This form, which has been devised so as to facilitate and expedite the compilation of the Imperial return, gives, in the case of maritime provinces, (1) the *total* trade of a province excluding its chief sea-port town (sea-ports in the case of Madras) with external blocks, (2) the trade of the chief sea-port town with external blocks, and (3) the trade between a province and its chief sea-port town. At present (1) is not totalled in any Statement and (3) finds place in Statement III. The trade of the five sea-ports of the Madras Presidency with one another will, of course, not be included in this return.

Statement III will continue to show as part of the internal trade of a province the trade of the chief sea-port town with the other internal blocks.

Order of external blocks.

18. External blocks should invariably be entered in the following order in Returns I and II, and in those prepared by Railway Audit Offices :—

British Provinces (excluding chief sea-port towns).

Madras.
Bombay.
Sind.
Bengal.
North-Western Provinces and Oudh.
Punjáb.
Central Provinces.
Berár.
Assam.*

Native States.

Rájputána and Central India.
Nizám's Territory (Hyderabad).
Mysore.

Chief Sea-port Towns.

† *i.e.* Madras, Pondicherry, Negapatam, Tuticorin and Calicut.‡

Madras † sea-ports.
Bombay.
Karáchi.
Calcutta.

It is important that this order should be observed to prevent the risk of errors in filling in or extracting the figures.

* * * *

Returns to be prepared according to the official year and to be reviewed.

20. The returns will continue to be prepared according to the official year ending on the 31st March and should be accompanied by a review of the figured statements. Repetition of figures should be avoided as much as possible in the review, which in addition to the following points, should chiefly notice the more important fluctuations in the trade :—

I.—Quarterly Returns—

Alterations in railway freights which may have taken place during the period under notice.

II.—Annual Returns—

(*a*) Changes, if any, in registration arrangements.
(*b*) Brief notice of seasons.
(*c*) Prices.
(*d*) Changes, if any, in railway freights.

21. Under existing orders, the quarterly and annual returns are distributed and briefly reviewed by the Department of Land Records and Agriculture or by such other authority as may be responsible for them. In future the annual report on internal trade should be dealt with in the same manner as reports on sea-borne trade, and no further review will be required from Local Governments and Administrations.

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* *Vide* G. I., R. & A., No. 10-10, dated 13th May 1895; *vide* G. R. No. 4169, dated 4th June 1895.

‡ *Note.*—To these have since been added Vizagapatam, Coconada and Cuddalore.

Returns and reports how to be issued and distributed.

22. In order to secure the early publication of the returns and reviews, the officers charged with the compilation of the returns should circulate them direct to the public and to the various Governments as soon as they are printed. It is not necessary to publish the returns and reviews in the local Gazettes. It is desirable that copies of the returns and reviews should be interchanged between Local Governments and Administrations, also between the offices charged with their compilation. The following number of copies should be forwarded to the Government of India :—

	No. of copies.
Department of Public Works	1
Department of Finance and Commerce ...	3
Department of Revenue and Agriculture*	4

Copies should also be forwarded to the Assistant Auditor, East Indian Railway, Jamalpore, and to the registering authorities of other railways.

Dates of submission.

23. The returns and reviews should reach the Government of India on the following dates :—

1st quarter ending		30th June ...	1st October.
2nd	do.	30th September...	1st January.
3rd	do.	31st December ...	1st April.
4th	do.	31st March ...	1st July.
Annual ...		... ...	1st October.

The Government of India trusts that Local Governments and Administrations will do their utmost to see that these dates are strictly observed, so that the statistics may be of immediate and practical interest to the public and to Government. In order to expedite the compilation and publication of the Imperial returns, the Government of India should be furnished in advance of these dates with a manuscript or proof copy of Statement No. 1 only of the Provincial returns (quarterly and annual), the complete statements in print being forwarded subsequently.

Forms which registering offices are required to fill in to be uniform.

24. It has been ascertained that the registering offices are required to fill in different forms for the various provinces, and that this want of uniformity gives considerable trouble, and delays the tabulation of the returns. It is desired, therefore, that the following forms should be adopted :—

I.—For imports, the form† F appended. Headings have, as an illustration, been filled in for the Bombay Presidency.

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* In their Resolution No. 15-52-6, dated 23rd May 1895, the Government of India in the Revenue and Agricultural Department have directed that the annual and quarterly returns of inland trade should be forwarded in future to the Director General of Statistics; and the Director General has requested in his letter No. 27-S.R., dated 18th May 1896 (G. R. No. 4482, dated 6th June 1896) that six copies of each of the quarterly and annual returns of Rail-borne trade should be sent to his office at Calcutta in addition to the copy sent in advance.

† Not printed.

II. A similar form for exports.

III. A similar form showing the trade between internal blocks.

Each of these forms should be in book-form, and the order of commodities and of provinces should be uniform. No alterations should be made in these forms without the sanction of the Government of India. Any alterations made in approved forms will be notified to all the registering offices in order to uniformity being observed in all returns issued to the various Local Governments. For the same reason, if Audit offices wish to make any changes or suggestions, they should address the Government of India through the Local Governments and Administrations concerned, or the Government of India direct if the proposal applies generally to all provinces. (G. I., R. & A., Nos. 37 St.-35-21, dated 23rd March 1888, and 1-9-1, dated 7th January 1889; *vide* G.R. No. 2036, dated 29th March 1888, and G. M. No. 1161, dated 12th February 1889.)

List D referred to above.

List of Commodities to be shown in the Quarterly and Annual Rail-borne Trade Returns.

Articles.

Coal and Coke.
Cotton, raw.
" Manufactured—
(1) Twist and yarn, European.
(2) Ditto Indian.
(3) Piece-goods, European.
(4) Ditto Indian.
Drugs and Chemicals—
(1) Intoxicating, other than opium.
(2) Non-intoxicating—
(a) Cinchona bark.
(b) Others.
Dyes and Tans—
(1) Indigo.
(2) Myrabolams.
(3) Cutch.
(4) Turmeric.
(5) *Alizarine and aniline dyes.
(6) Others.
Grain and Pulse—
(1) Wheat.
(2) Rice in the husk.
(3) Do. not in the husk.
(4) Jowár and bájra.
(5) Gram and pulse.
(6) Others.
Hides and Skins—
(1) Hides of cattle—
(a) Dressed or tanned.
(b) Raw.
(2) Skins of sheep, &c.—
(a) Dressed or tanned.
(b) Raw.

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* The value-rates may be taken either for alizarine alone or for alizarine and aniline each separately. (Letter from Director General of Statistics, No. 24-S. R., dated 15th May 1896; *vide* G. R. No. 4497, dated 8th June 1896.)

Articles.

Horns.

* Hemp and other fibres.

† Jute—
- (1) Raw.
- (2) Gunny bags and cloth.

Lac—
- (1) Stick.
- (2) Shell.

Leather, manufactured.

Liquors—
- (1) Beer.
- (2) Spirits.
- (3) Wine.

Metals—
- (1) Copper, unwrought.
- (2) Brass „
- (3) Copper, wrought.
- (4) Brass „
- ‡ (5) Iron and Steel—
  - (*a*) Cast.
  - (*b*) Unwrought.
  - (*c*) Wrought.
  - (*d*) Manufactures of iron and
- § (6) Others.

Oils—
- (1) Kerosine.
- (2) Castor.
- (3) Cocoanuts.
- (4) Others.

Oilseeds—
- (1) Linseed.
- (2) Rape and mustard.
- (3) Til or jinjili.
- (4) Poppy.
- (5) Earthnuts.
- (6) Castor.
- (7) Others.

Opium.

Paper and paste-board.

Provisions—
- (1) Ghi.
- (2) Dried fruits and nuts.
- (3) Others.

‖Railway Plant and Rolling Stock—
- (1) Locomotives, engines and tenders and parts thereof.
- (2) Carriages and trucks and parts thereof.
- (3) Materials—
  - (*a*) Steel rails and fish-plates.
  - (*b*) Sleepers and keys of steel and cast iron.
  - (*c*) Other sorts.

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* Letter from Director General of Statistics No. 20-S. R., dated 4th May 1896; *vide* G. R. No. 4196, dated 27th idem.

† Under this heading should be included only Corchorus capsularis or C. olitorius; G. I., R. & A., No. 2-10-1, dated 7th January 1889.

‡ Such articles as frames for railway carriages, bolts (railway), rails and engines are not to be included under any of the sub-heads of this head, but under 'Railway Plant and Rolling Stock.' It may be said generally that all articles of iron and steel which are used as railway plant and rolling-stock should be so classified. (Letter from Director General of Statistics No. 53-S. R., dated 22nd August 1896; *vide* G. R. No. 7252, dated 14th September 1896.)

§ To include tin; G. I., R. & A., No. 40-8-8, dated 22nd July 1887; *vide* G. R. No. 5218, dated 9th August 1887.

‖ G. I., R. & A., No. 53-94, dated 9th September 1893; *vide* G. R. No. 7165, dated 2nd October 1893.

Articles.

Salt—

Saltpetre, &c.—
(1) Saltpetre.
(2) Other saline substances

Silk, raw—
(1) Foreign.
(2) Indian.

Silk Piece-goods—
(1) Foreign.
(2) Indian.

Spices—
(1) Betelnuts.
(2) Pepper.
(3) Ginger.
(4) Chillies.
(5) Cardamoms.
(6) Others.

Stone and Lime.

Sugar—
(1) Refined.
(2) Unrefined.

Tea—
(1) Foreign.
(2) Indian.

Tobacco—
(1) Unmanufactured.
(2) Manufactured—
(a) Cigars.
(b) Other sorts

*Wool—
(a) Raw.
(b) Manufactured—
(1) Carpets and rugs.
(2) Piece-goods, European.
(3) Do. Indian.
(4) Other sorts of manufactures

All other Articles of Merchandise.

Provincial Total Goods.

† Treasure—
(1) Gold coin and bullion ... ... Oz.
(2) Silver coin (Government Rupees) ... „
(3) Silver bullion (namely, bars, ingots and coin not being current coin of the Government of India) ... „

Animals—
(1) Horned Cattle.
(2) Sheep and goats.
(3) Horses, ponies and mules.
(4) Other kinds.
Provincial Total Animals.

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* Letter from the Director General of Statistics, No. 104-S.-R., dated 6th August 1897; *vide* G. R. No. 6687, dated 7th September 1897.

† The weight should be recorded in Troy ounces, the conversion of tolas being made at the rate of one tola to three-eighths of an ounce. Both Government and private treasure should be included in the returns. Copper should not be included in the returns of treasure, which includes only gold and silver. (Letter from the Director General of Statistics, No. 41, dated 19th February 1896; *vide* G. R. No. 2231, dated 11th March 1896.)

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List E referred to above.

Deduction Rates per cent. assigned to articles entered in the Rail-borne Traffic Returns.

Articles.	Rates of deduction per cent.
Coal and coke	*Nil.*
Cotton, Raw	3·0*
„ Manufactured—	
(1) Twist and yarn, European ...	5·5
(2) Ditto Indian ...	4·0
(3) Piece-goods, European—	
(*a*) in bales and bundles† ...	3·5
(*b*) in boxes†	18·0
(4) Piece-goods, Indian—	
(*a*) in bales and bundles† ...	3·5
(*b*) in boxes†	15·0
Drugs and Chemicals—	
(1) Intoxicating other than opium ...	5·0
(2) Non-intoxicating—	
(*a*) Cinchona bark	5·0
(*b*) Others	4·0
Dyes and Tans—	
(1) Indigo	18·0
(2) Myrabolams	1·2
(3) Cutch	2·0
(4) Turmeric	1·0
(5)‡ Alizarine and aniline dyes... ...	25·0
(6) Others	2·0
Grain and Pulse—	
(1) Wheat	1·0
(2) Rice in the husk	
(3) Rice not in the husk	
(4) Jowár and bájra	
(5) Gram and pulse	
(6) Others	
Hides and Skins—	
(1) Hides of Cattle—	
(*a*) dressed or tanned	2·5
(*b*) raw	*Nil.*
(2) Skins of Sheep, &c.—	
(*a*) dressed or tanned	2·5
(*b*) raw	*Nil.*
Horns	1·0
§Hemp and other fibres	*Nil.*
Jute—	
(1) Raw	*Nil.*
(2) Gunny bags and cloth	*Nil.*
Lac—	
(1) Stick	2·0
(2) Shell-lac	19·0
Leather, manufactured	14·5
Liquors—	
(1) Beer...	20·0
(2) Wines	
(3) Spirits	

* Reduced from 5 to 3 by G. I., R. & A., No. 83-11-58, dated 18th November 1889; *vide* G. R. No. 9290, dated 9th December 1889.

† These distinctions are merely made to facilitate valuation, as piece-goods packed in boxes are considerably more valuable than piece-goods sent in bales and bundles. They should be adhered to in the returns prepared in railway offices, but should not be followed in reports issued by Local Governments and Administrations, as they have served their purpose as soon as the valuation has been effected.

‡ Letter from the Director General of Statistics, No. 40-S. R., dated 13th July 1896; *vide* G. R. No. 5838, dated 25th idem.

§ Letter from the Director General of Statistics, No. 39-S. R., dated 13th July 1896; *vide* G. R. No. 5838, dated 25th idem.

Articles.	Rates of deduction per cent.
Metals—	
(1) Copper, unwrought	1·0
(2) Brass, unwrought	
(3) Copper, wrought	
(4) Brass, wrought	
(5) Iron and Steel—	*Nil.*
(*a*) Cast	
(*b*) Unwrought	
(*c*) Wrought	
(*d*) Manufactures of iron and steel...	
(6) Others	1·0
Oils—	
(1) Kerosine	17·0
(2) Castor	
(3) Cocoanut	
(4) Others	
Oilseeds—	
(1) Linseed	1·5
(2) Rape and mustard	
(3) Til or jinjili	
(4) Poppy	
(5) Eearthnuts	
(6) Castor	
(7) Others	
Opium	25·5
Paper and paste-board	20·0
Provisions—	
(1) Ghi	18·0
(2) Dried fruits and nuts	4·0
(3) Others	2·0
Railway Plant and Rolling Stock—	
(1) Locomotive engines and tenders, and parts thereof	*Nil.*
(2) Carriages and trucks, and parts thereof	
(3) Materials—	
(*a*) Steel rails and fishplates ...	
(*b*) Sleepers and keys of steel and cast iron	
(*c*) Other sorts	
Salt	1 0
Saltpetre—	
(1) Saltpetre	1·0
(2) Other saline substances	
Silk, Raw—	
(1) Foreign	4·5
(2) Indian	
,, Piece-goods—	
(1) Foreign	11·0
(2) Indian	
Spices—	
(1) Betelnuts	1·0
(2) Pepper	2·5
(3) Ginger	2·0
(4) Chillies	2·5
(5) Cardamoms	10·0
(6) Others	2·5
Stone and lime	*Nil.*
Sugar—	
(1) Refined	1·0
(2) Unrefined	1·5
Tea—	
(1) Foreign	23·5
(2) Indian	

Articles.	Rates of deduction per cent.
Tobacco—	
(1) Unmanufactured	1·0
(2) Manufactured—	
(a) Cigars	55·0
(b) Other sorts	20·0
Wool, raw*	5·3
„ Manufactured—	
(1) Carpets and rugs (packed in bales) ...	3·5
(2) Piece-goods, European	18·0
(3) Do. , Indian	6·0
(4) Other sorts of manufactures (packed in boxes) ... ... , ...	20·0
All other articles of merchandise... ...	2·0
Treasure—	
(1) Gold coin and bullion	12·0†
(2) Silver coin (Government Rupees) ...	
(3) Silver bullion (namely, bars, ingots and coin not being current coin of the Government of India) ...	
Animals—	
(1) Horned cattle	*Nil.*
(2) Sheep and goats	
(3) Horses, ponies and mules ...	
(4) Other kinds	

9. The portion of the Nizám's State Railway which lies within the Madras Presidency has been constituted a separate internal block called the Kistna-Godaveri block, and it has been arranged by the Madras Government that the trade between the Kistna-Godaveri block (Gangineni to Bezvada) and the rest of the Nizám's State Railway included in the Hyderabad block shall be registered by the Chief Accountant and Auditor, His Highness the Nizám's Guaranteed State Railway.

The registration of traffic between the Nizám's State Railway and other railways has been duly provided for in the scheme detailed in the Appendices to the Revenue and Agricultural Department circular No. 37-35-21 (Statistics), dated 23rd March 1888, but when that scheme was drawn up, the entire length of the Nizám's State Railway lay within the Hyderabad block. It is, therefore, necessary to warn registering officers of the extension and division of the railway between the Madras and Hyderabad blocks, as explained above, in order that traffic with each of the two sections may be separately registered under the general scheme. (G. I., R. & A., No. 43-11-35, dated 1st July 1889; *vide* G. M. No. 5121, dated 18th idem.)

10. The registration of rail-borne trade between Assam and Provinces other than Bengal should be

* Letter from the Director General of Statistics No. 121-R. S., dated 28th September 1897; *vide* G. R. No. 7710, dated 22nd October 1897.

† Twelve per cent. of the gross actual weight should be deducted as representing the weight of packing. It is understood that two weights are entered in the way-bills or luggage receipts, (a) gross actual weight, (b) weight charged for by the Railway. The deduction should be made from the gross actual weight which is the weight to be taken for registration. (Letter from the Director General of Statistics No. 41, dated 19th February 1896; *vide* G. R. No. 2231, dated 11th March 1896.)

compiled and returned by the Examiner of Accounts, Eastern Bengal State Railway, to the Director of Land Records, Assam, extracts from the tables being sent also to the Director of Land Records in each of the other Provinces for which there are figures in the tables. (Letters from the Director General of Statistics Nos. 46, dated 25th February 1896, and 44-S. R., dated 21st July 1896; *vide* G. Rs. Nos. 2563, dated 24th March 1896, and 6463, dated 15th August 1896.)

11. The Railway Administrations concerned should exhibit the statistics of traffic in animals in the returns of rail-borne trade.

Animals should be shown by number and value and not by weight, and under the following heads at the end of each return :—

(1) Horned cattle.
(2) Sheep and goats.
(3) Horses, ponies and mules.
(4) Other kinds.

(G. I., R. & A., No. 4-27-3, dated 13th January 1890; *vide* G. R. No. 1053, dated 8th February 1890.)

12. The Local Government should, on receipt from the Government of India of the quarterly statement showing additions to open mileage of railways, &c., inform all officers registering rail-borne traffic of the changes and additions necessary in the limits of internal blocks owing to the opening of new lines. (G. I., R. & A., No. 16-27-20, dated 27th June 1890; *vide* G. R. No. 5106, dated 21st July 1890.)

13. Coal and coke intended for railway consumption should not be distinguished from those articles when used for other purposes. The statistics of the traffic in these articles should be shown under the prescribed head 'Coal-Coke'. (G. I., R. & A., No. 1783-33-14 Stats., dated 23rd July 1890; *vide* G. R. No. 8890, dated 12th December 1890.)

14. Government stores should be classed in the rail-borne trade returns according to the commodities of which they consist. Where the consignments are of a miscellaneous nature, they may be entered under the appropriate miscellaneous heading, or under "All other articles of merchandise," in the trade returns. (G. I., R. & A., No. 29-27-37 Stats., dated 13th October 1890; *vide* G. R. No. 8026, dated 12th November 1890.)

15. Details as to the commodities of which Government stores consist should be shown in the goods invoices on all the railways, the Government consigning Departments giving the requisite information in the column "Designation and Marks" of the credit notes. In the case of ordnance stores the word "Miscellaneous" should be added to the general description "Ordnance stores" in all cases in which the exact nature is not stated. (G. Rs. Nos. 8628, dated 4th December 1890, 2325, dated 3rd April 1891, and 1025, dated 10th February 1892.)

16. The following form (in which the imports into, and exports to foreign countries from the Port

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of Bombay were shown in the report on the rail-borne trade of Bombay for 1889-90) or one similar to it should be adopted for the annual inland trade review in exhibiting the trade of Karáchi in articles of Provincial importance :—

Articles.		IMPORTS.				Exports by abroad.
		By rail.		Coast Trade.	Total.	
		External Blocks.	Internal Blocks.			
Cotton ...	1888-89 ...					
	1889-90 ...					
Wheat ...	1888-89 ...					
	1889-90 ...					
Linseed ...	1888-89 ...					
	1889-90 ...					
Mustard and Rape...	1888-89 ...					
	1889-90 ...					
Gingelly ...	1888-89 ...					
	1889-90 ...					

(G. I., R. & A., No. 150-52-11-3 S., dated 19th January 1891; *vide* G. R. No. 1277, dated 17th February 1891.)

17. The Marmagao Castle Rock Block should be named the West India Portuguese Railway Block and it should register the traffic passing over the West India Portuguese Railway alone. (G. R. No. 1867, dated 12th March 1891.)

18. The articles included under the heading railway plant and rolling stock should be classified in the returns of inland trade as indicated below :—

(1) Locomotives, engines and tenders, and parts thereof.

(2) Carriages and trucks and parts thereof.

(3) Materials—

(*a*) Steel rails and fish-plates.

(*b*) Sleepers and keys of steel and cast iron.

(*c*) Other sorts.

(G. I., R. & A., No. 55-94, dated 9th September 1893; *vide* G. R. No. 7165, dated 2nd October 1893.)

19. The values assigned in the returns are calculated by the Provincial authorities concerned from the average prices ruling at some of the chief trading centres. The system of obtaining the figures of prices seems to be somewhat different in different places. In the North-Western Provinces and Oudh, the Provincial Department of Agriculture entertains a special agency which ascertains for articles of variable value (such as raw produce) the prices ruling at the end of each fortnight. On these fortnightly returns an average is struck every quarter, and on the quarterly averages the annual average is calculated. For articles the value of which is less variable, uniform prices for the year or half-year are fixed by local enquiry. In the Punjáb figures of prices are obtained, apparently every year, from Deputy Commissioners in certain trade centres, and averages are struck for the year. In

the Bombay Presidency, for rail-borne trade returns the prices are those of the recorded values of merchandise imported or exported by sea into or from the port of Bombay.

Though absolute uniformity in this matter may be impossible, one or two general principles can be laid down. For certain classes of goods, such as cotton manufactures or ammunition, the value assigned must be more or less arbitrary. But for the great bulk of raw products a fairly accurate standard of prices can be obtained from the rates ruling in the chief marts, and it is very desirable that these should be periodically ascertained by means of careful inquiries through a trustworthy agency. In the case of the former class of goods, the inquiry need not be so elaborate, but the values adopted in the different provinces should, as far as possible, be uniform, so as to render it possible to utilise them in instituting a comparison between the trade of one province and that of another. (G. I., R. & A., No. 12 Stats., dated 28th January 1884; *vide* G. R. No. 1968, dated 4th March 1884.)

20. The method employed in the North-Western Provinces and Oudh and the Central Provinces for assigning values to the heads "Other kinds" of articles entered in the quarterly returns of rail-borne trade is as follows:—

(1) The price of all articles coming under each head in the list is ascertained.

(2) The comparative extent of the trade carried on in each article during the period concerned is expressed in percentages, the total trade in all the articles being considered as 100.

(3) The ascertained price and percentage of each article are multiplied together and the sum of the products is divided by 100. The quotient gives the average value for the particular head.

This plan, which appears to be the most satisfactory of which the case admits, might be adopted.

It is not in itself objectionable to leave blank lines in the list after the heads "Other kinds" in order to secure greater accuracy in the values entered against these heads, but it is not desired that the number of the details given in the list of prices which is furnished to the Government of India should be increased. (G. I., R. & A. Nos. 83 Stats.-4-32, dated 19th June 1885, and 116-4-46 Stats., dated 7th September 1885; *vide* G. Rs. Nos. 5769, dated 17th July 1885, and 7683, dated 23rd September 1885.)

21. With the object of securing greater uniformity in the system of valuing the articles of rail-borne trade and of placing the whole question on a more satisfactory footing the following observations are made.

In the case of the four maritime provinces* the Governments of Madras and Bengal and the Commissioner in Sind calculate their value rates on a basis of local prices or of prices prevail-

*Madras. Bengal. | Sind. Bombay.

ing in the chief marts. The Government of Bombay obtains its rates from the invoice-values ascertained by the Custom House. This difference of principle doubtless accounts for the large discrepancies between the rates for Bombay and those of other provinces, especially in the case of European merchandise. In order to obviate these variations, it is suggested that for *European merchandise exported Inland* the value rates should, as is done in Bombay, be obtained from the Customs Houses, for the maritime provinces are scarcely re-exporters in a real sense as regards the bulk of the consignments of foreign merchandise sent up-country. Moreover, this method of valuation is one that entails little trouble and no expense. The value rates of exports of *other articles* might be based on local prices or on the prices prevailing in the chief marts, which in the case of Bombay and Sind might apparently be obtained without difficulty by the Director of Land Records and Agriculture, Bombay, through the agency which collects the fortnightly prices of food-grains, &c., and the prices given in Form III. E.I. (prices of produce) of the returns of Agricultural Statistics. The Local Governments and Administrations of other provinces (*i.e.*, of non-maritime provinces) might continue to calculate the value of their exports on the basis of local prices.

Exporting values are referred to above, as these values only are utilized by the Government of India for the Imperial Returns.

The rates of opium are very variable owing to the monopoly rate at which Government sells the manufactured article being adopted in some provinces, while the rate paid to the cultivator for the crude product is taken in other provinces.

There are three possible prices which might be shown for opium, viz. :—

(1) the actual cost of the article as manufactured for Government;

(2) the monopoly price, *i.e.*, the price at which Government sells *abkari* opium from the Treasury in different provinces; and

(3) the price of the chests for China.

The monopoly price varies. On the whole the Government of India is inclined to think that the actual cost of the article as manufactured for Government should be taken by all Local Governments and Administrations.

Dyes and tans, grains, metals, oilseeds, &c.

The Government of Madras has brought to notice that the valuation of the general head "Others" under the major heads noted on the margin cannot be given without considerable trouble and expense if the data are to be collected annually, as the Railway Audit Offices would have to furnish details of the trade coming under the heads "Others" in order to obtain approximate value rates in accordance with the instructions contained in the Government of India's circulars

Nos. $\frac{83}{4\cdot32}$ and $\frac{116}{4\cdot46}$ (Statistics), dated 19th June and 7th September 1885, respectively. That Government proposed that a fixed value rate should be laid down for all provinces as has been done in the case of the heading "All other articles of merchandise" for which a value rate of Rs. 3-8 was fixed in the Government of India's Circular No. 360-67-9-29 (Statistics), dated 8th December 1887. In reply the Government of India suggested that the value rates of the general heads "Others" should be ascertained and adopted once for all by the Government of Madras, and it is suggested that other Local Governments and Administrations might follow this plan also.

As regards the large differences in some articles between the minimum and maximum rates, it is suggested that the causes of these variations should be ascertained by the Directors of Departments of Land Records and Agriculture (where such Departments exist) with a view to correcting the rates if necessary. It seems advisable that there should be free correspondence between the Directors of Land Records and Agriculture regarding value rates.

In order to avoid the anomaly of an importing province showing a lower rate than that of the exporting province and such other contradictions, Local Governments and Administrations should calculate the values of their imports *from British Provinces* according to the value rates of exporting provinces: this would necessitate the application of different multipliers instead of the same multiplier as at present, but would entail no extra calculation.

For the trade with Native States * for which the Residents or Agents to the Governor General do not furnish separate returns, each Local Government and Administration might, as at present, assign its own value rates.

*Rajputána and Central India, Nizám's Territory, Mysore.

Local Governments and Administrations should, as soon as possible after the close of the year to which the annual returns relate, interchange lists of value rates so as to prevent delay in the submission and publication of the annual returns.

Another advantage in Local Governments' and Administrations applying to their imports the value rates of exporting provinces is that it would bring about a complete agreement between the Imperial and Provincial Returns. The form of the Imperial Return, as will be seen from the quarterly returns published by the Government of India, is so designed that the same figures read one way (cross-wise) mean exports, and read another way (downwards) represent imports. The exports of one province or block are thus the imports of the other provinces or blocks, and *vice versâ*. The Provincial Returns combined present two sets of the same figures, of which one, *viz.* that under exports, is used for filling in the Imperial Return. In the case of the Native States, the figures under exports are also utilized, as no separate returns are furnished by these States. By this procedure the total value of the exports of each article

from each block given in the last column but one of the Imperial Return corresponds with that given in the Provincial Returns; but this is not the case as regards the horizontal totals given under each article (*i. e.* when the figures are considered as imports), as these represent the total of values as given by the exporting provinces, whereas the Provincial figures represent the total of local values. The differences in these horizontal totals are very large in some cases owing to the fact that Provincial value rates are discrepant in consequence of their being calculated on different principles and to the fact that they represent the varying rates current in different provinces. If, therefore, Local Governments and Administrations apply to their imports the value rates of exporting provinces, as is done by the Government of India, there will be a complete agreement between the Imperial and Provincial Returns. It is necessary that both these returns should agree in all columns, *i. e.* the same statistical fact should invariably be shown in the same figures simply in order to enable the Government of India and the commercial public to handle the statistical returns.

It would facilitate calculation of values in the Provincial Returns if Local Governments and Administrations were to omit pies from the value rates, *e. g.* the value rate of iron in the North-Western Provinces and Oudh for 1886-87 might be taken as Rs. 5-4-0 instead of Rs. 5-3-10, the figure adopted by the Director of the Department of Land Records and Agriculture of these provinces. (G. I., R. & A., No. 45-35-26 Stats., dated 9th May 1888; *vide* G. R. No. 4039, dated 20th June 1888.)

22. The scheme published in the foregoing circular of the Government of India dated 9th May 1888 has been accepted by all Local Governments and Administrations as a whole. With regard, however, to the proposal that a standard rate should be adopted for the sub-head "Others," the Director of Land Records and Agriculture, North-Western Provinces and Oudh, wrote as follows:—

"The articles, which form the bulk of trade, shown under these heads are but few; their prices differ considerably in different provinces, and in the same province they vary from year to year. It is not an uncommon thing to find a difference of 25 per cent. in their rates for two years. I would, therefore, propose that, of the articles coming under these heads, those that are most largely exported from any province may be determined once and for all by enquiries in the local markets; the prices of these should be ascertained each year and the values calculated according to the average of their prices each year."

The Government of India have no objection to this alternative plan being tried by the Government of the North-Western Provinces and Oudh, or by any other Government, as it will not interfere with the general scheme. (G. I., R. & A., No. 76-35-56 Stats., dated 29th August 1888; *vide* G. R. Nos. 6327, dated 19th September 1888, and 1009, dated 7th February 1889.)

23. The figures given in the subjoined statement should be adopted once for all as the value

rates required for the sub-heads of "Animals" and for articles comprised in the several sub-heads specified as "Others" in the returns compiled by the Examiner of Guaranteed Railway Accounts, Bombay :—

(Name of head.)	(Value rates.)
	Rs.
Other Drugs	18
„ Dyes	19
„ Grains	3
„ Metals	25
„ Oils	17
„ Oil-seeds	3
„ Provisions	8
„ Saline substances	11
„ Spices	16
„ Sorts, Tobacco	26
Animals, Living—	
Horned Cattle, per head	40
Sheep and Goats	3
Horses, Ponies and Mules	150
Other kinds	40

(G. Rs. Nos. 8987, dated 27th November 1889, and 1657, dated 4th March 1891.)

24. It having been urged that the mode of calculating average value rates per maund suggested by the Government of India in circular No. 45-35-26 Stats., dated 9th May 1888, for European merchandize exported inland, *viz.*, by obtaining the rates from the invoice values ascertained by the Customs House, could not apply to the articles noted on the margin owing to their being valued otherwise than by the maund, the Government of India observed that in the case of articles Nos. 1 to 6 and 8, this difficulty can be surmounted by finding out how many gallons, yards or pieces go to a maund, and then working out values proportionately. As regards No. 7, all that seems possible, is to apply once for all an arbitrary rate which might be fixed by the Local Government in communication with the Collector of Customs, and with due regard to the trade in each article coming under this head.

1. Beer.
2. Spirits.
3. Wine.
4. Kerosine oil.
5. Silk, raw.
6. Foreign woollen piece-goods, European.
7. Non-intoxicating drugs and chemicals excluding cinchona bark.
8. Leather manufactured.

The Government of India have no objection if for the heading "Intoxicating drugs other than opium" the actual cost of the drugs in question as manufactured for the market is, as in the case of opium, adopted for valuation purposes. In fixing the rate, however, due regard should be given as required by the Government of India's circulars Nos. 83-4-32 and 116-4-46, dated, respectively, 19th June and 7th September 1885, to the comparative extent of the trade carried out in each article coming under this head. (G. I., R. & A., No. 72-35-47 Stats., dated 1st August 1888; *vide* G. R. No. 6089, dated 8th September 1888.)

25. In calculating value rates for articles entered in the Rail and River-borne Trade Returns, the value rates for the imported articles of European merchandise noted on the margin, which are subject to duty, should be inclusive of the duty levied. (G. I., R. & A., No. 8-1-4 Stats., dated 4th February 1889; *vide* G. R. No. 1421, dated 20th idem.)

Liquors ... { Beer. Spirits. Wine.
Salt.
Kerosine oil.

26. The instruction that in the case of opium the actual cost of the article as manufactured for Government should be taken applies only to the provinces or blocks in which opium is cultivated for Government, *viz.*, Bengal, North-Western Provinces and Oudh, Rájputána and Central India.

In regard to the provinces in which opium is not cultivated for Government, the price at which it is sold locally should be the factor used in calculating the value of exports, if any, the value of imports being obtained by applying the value rates of the provinces or blocks from which opium is imported.

In the case of imports of the drug from the Rájputána and Central India block, however, it will be necessary, since no returns or value rates are furnished by that block, that each Local Government should ascertain and apply the price current in the Native State from which opium is imported into its territory. (G. I., R. & A., No. 20-9-13 Stats., dated 15th March 1889; *vide* G. R. No. 2487, dated 30th idem.)

27. The Commissioner of Customs and the Director of Land Records and Agriculture should supply the Examiner of Guaranteed Railway Accounts with the value rates required for the rail-borne trade returns. The value rates supplied by the two officers named above should also be applied by the Examiner to the local or internal trade of the Bombay Presidency. (G. R. No. 4950, dated 24th July 1888.)

28. The Director of Land Records and Agriculture should make the necessary arrangements for the regular and punctual supply to the Collector of Customs, Karáchi, of lists of value rates required to be published with the Sind Returns. (G. R. No. 7316, dated 15th October 1890.)

29. The authorized railway maund in which the weights of all rail-borne goods are, it is understood, exhibited in the Inland Trade Returns has been declared to be equivalent to 82$\frac{2}{7}$th lbs. Care should be taken to reduce all value rates to this standard in preparing the published schedule of rates and in working out the values of goods shown in the returns. (G. I., R. & A., No. 32-38-7, dated 20th October 1890; *vide* G. R. No. 8191, dated 19th November 1890.)

30. The following rules should be observed in all provinces for the calculation of value rates assigned to articles in the Inland Trade Returns:—

(1) The values should be based on wholesale prices, not retail.

(2) The values fixed for the quarterly returns may be the average of weekly or other periodical price quotations, or may be the average of prices prevailing on different dates during the period of active sale (as prescribed for the agricultural statistics returns in Government of India, Revenue and Agricultural Department, circular No. 5-52, dated 2nd March 1892), but should not be the prices prevailing merely on a single date.

(3) The values fixed for the annual returns may be taken as one-fourth of the sum of the values fixed for the quarterly returns.

(4) The marts, of which the prices are adopted, though they should be as representative as possible, need not exceed 3 or 4 in each province. (G. I., R. & A., No. 31-67, dated 13th June 1893; *vide* G. R. No. 5244, dated 20th July 1893.)

31. The value rates for articles of imports being now taken by each importing province from the schedules furnished by the exporting provinces, corrections of rates necessarily entail alterations in the whole series of Provincial returns and cause much inconvenience and delay. The schedules of rates should, therefore, be prepared after such careful calculation as will render subsequent revisions unnecessary. When a revision of the rates is unavoidable, the corrections rendered necessary in the figures representing value of goods in the returns of the province concerned should be circulated in the form of a list of errata to the officers, including those of the Government of India, to whom the returns have been supplied. (G. I., R. & A., No. 79-10-26, dated 31st October 1889; *vide* G. R. No. 8944, dated 26th November 1889.)

32. The utility of the Returns of Inland Trade depends in great measure on the care and accuracy with which the value rates are calculated; and though in some instances it may be difficult or impossible with the means available to obtain exact figures, no pains should be spared to render the statistics of value as correct as circumstances permit. (G. I., R. & A., No. 12-83-1 Stats., dated 19th February 1890; *vide* G. R. No. 2703, dated 21st April 1890.)

33. Values may be omitted from the quarterly returns, provided a table is appended to the return for the *last* quarter of the year under report, showing the value rates per maund for the *whole year*. Values should, however, be entered in the annual returns, to which should also be appended a table of value rates. (G. I., R. & A., No. 37-35-21, dated 23rd March 1888; *vide* G. R. No. 2036, dated 29th idem.)

34. A table of value rates for the quarter should be appended to each quarterly return of the rail-borne trade, and a similar table for the whole year should also accompany the returns for the last quarter, as required by paragraph 19 of the Govern-

ment of India's circular No. 37-35-21 Stats., dated 23rd March 1888. (G. I., R. & A., No. 42-35-25, dated 5th May 1888; *vide* G. R. No. 3823, dated 11th June 1888.)

35. A monthly statement showing the quantity of wheat, linseed and cotton imported by rail into Bombay port from each external block, and from the internal blocks of the Bombay Presidency, should be supplied by the Examiner of Railway Accounts direct to the Government of India* within six weeks from the close of the month to which it relates. The month dealt with in the statement will not be the calendar month, but a period of certain entire weeks, the traffic of a fraction of a week at the end of each month being included in that for the next month, except at the end of each half year. (G. I., R. & A., No. 420-10-18, dated 7th September 1889; *vide* G. R. No. 7165, dated 24th idem, and G. M. No. 7972, dated 21st October 1889.)

36. In the monthly returns of wheat, linseed, &c., imported by rail into Calcutta, Bombay, and Karáchi it appears desirable to include also the imports by sea and coast. But as such receipts by ports other than Bombay are insignificant, the return may be confined to the port of Bombay, and published in the local *Government Gazette* as a local return under the signature of the Director of Land Records and Agriculture, the Imperial return published by the Government of India remaining unaltered. (G. R. No. 8023, dated 12th November 1890.)

37. The Chamber of Commerce, Bombay, having represented that it would add to the usefulness of the monthly statements of the imports of cotton, wheat, linseed and indigo into the city of Bombay by rail, the Commissioner of Customs, Salt, Opium and A'bkári should send monthly to the Director General of Statistics a return in the subjoined form. The return should be sent to Calcutta so as to reach the Director-General's office within thirty days from the end of the month to which it relates. It should be furnished as early as possible *before* publication in the *Bombay Government Gazette* :—

Imports into the City of Bombay by Sea in the Month of

From	Cotton (Raw).	Wheat.	Linseed.	Indigo.
	Cwt.	Cwt.	Cwt.	Cwt.
Bengal				
Bombay Presidency ...				
Sind				
Madras Presidency ...				
Burma				
Non-British Ports in India ...				
Countries outside India ...				
Total ...				

*Under later instructions (*vide* G. I., R. & A., No. 15-52-6, dated 23rd May 1895; G. R. No. 4678, dated 21st June 1895) these returns are to be forwarded to the Director General of Statistics.

(Letters from the Director General of Statistics, Nos. 18-S. R., dated 29th April 1896, and 35-S. R., dated 6th July 1896; *vide* G. Rs. Nos. 4123, dated 25th May 1896, and 5736, dated 23rd July 1896.),

38. Statistcs of indigo imported into the ports of Bombay and Karáchi should be furnished for incorporation in the monthly statement of imports by rail into the chief seaport towns published by the Government of India. (G. R. No. 3400, dated 18th May 1891.)

39. Figures for poppy-seed, castor-seed, and ground-nuts instead of being lumped under the heading of "Other oil-seeds" should be shown separately in the monthly return of "Imports into Bombay port of important exportable produce" published in the *Bombay Government Gazette* under the signature of the Director of Land Records and Agriculture. This monthly return should be made up in maunds reduced to the hundredweight unit, the returns furnished by the Director continuing to be in units of maunds. (G. R. No. 6912, dated 30th August 1892.)

40. The cost of collecting and tabulating the rail-borne trade statistics will be settled by Local Governments and Administrations in communication with each other, as the charge is now a provincial one. The Government of India anticipates that there will be little or no increase in the total expenditure now incurred in collecting and tabulating the rail-borne statistics of India, while the introduction of uniformity and proper concentration throughout India in the system of registering and tabulating of statistics will, it is expected, diminish considerably the work now performed by registering offices, and will do away with the necessity for the constant references which result from the present system. (G. I., R. & A., No. 37 Stats. 35-21, dated 23rd March 1888; *vide* G. R. No. 2036, dated 29th idem.)

41. The charge of registering and tabulating in the East Indian Railway Audit Office at Jamalpur the statistics of traffic on the line and returning them to the Local Governments and Administrations concerned should be met rateably from Provincial Revenues by the Local Governments and Administrations to whom the Company furnishes the statistics. The Chief Auditor of the Company will settle in direct communication with Local Governments the portion of the charges debitable to each, and will, for this purpose, supply each Local Government with a memorandum showing what charges are incurred, what returns are furnished, to whom they are furnished, and the rateable distribution of charges which should, in his opinion, be made. (G. I., R. & A., No. 11-47-4 S., dated 10th June 1890; *vide* G. R. No. 5054, dated 19th July 1890.)

42. In the returns of the rail-borne trade, the actual weight of the consignment and not the weight

charged for by the Railway should be exhibited, the weight of packing being deducted in accordance with the rates of deductions prescribed in the Resolution of the Government of India No. 37-35-21, dated 23rd March 1888. (Letter from the Director General of Statistics, No. 38, dated 13th February 1896; *vide* G. R. No. 1958, dated 3rd March 1896.)

C.—ROAD AND RIVER-BORNE TRADE.

1. It should be carefully impressed upon all the local authorities that all registering posts, the trade of which is insignificant, should be dispensed with, and that no posts should be established except upon real trade routes. (G. I., F. & C., No. 1563, dated 7th July 1881; *vide* G. R. No. 4277, dated 23rd idem.)

2. There is no objection to the issue of passes by the kárkúns employed in Kánara to register the land trade of the Presidency in respect of arecanut, pepper and coffee passing across the frontier into Mysore territory. The passes will contain particulars of the consignments covered by them as dictated by the persons in charge, and will not be of any special validity as to the correctness of the particulars contained in them. The District Officers of Kánara should be watchful to prevent the nákádárs from making the issue of these passes a cover for the levy of blackmail on the carriers of goods passing their nákás. (G. R. No. 5333, dated 9th August 1882.)

3. In the Resolution of the 20th September 1878 (No. 9) the Government of India, in supersession of previous orders and arrangements, laid down that future reports and returns of the internal trade statistics, so far as its needs were concerned, should be confined to—

I.—Trade with neighbouring Native States.

II.—Trade along the chief routes, *i.e.*, along main rivers, roads, and railways.

III.—Trade of large towns and commercial centres.

These orders received the approval of the Secretary of State in His Lordship's despatch No. 193, dated the 14th November 1878.

In the course of arrangements which ensued with Local Governments, it was recognised that the trade by railways was much larger than that carried by rivers and roads; that the statistics available in the Audit Offices were positive and certain; and that while the former (railway-borne trade) was of Imperial importance, it might be left to Local Governments to register the latter (river and road-borne) in any way they chose for provincial purposes. In this view greater stress was laid by the Government of India on the registration of railway-borne trade. But in some provinces, as, for instance,

in the Bombay and Madras Presidencies, the trade crossing the frontiers by road was considered of sufficient importance to form part of the registration scheme, while in Bengal, Assam, and the Punjab, the trade by river on the Ganges, Brahmaputra, and Indus was intimately connected with the railway-borne trade of those provinces. Under these circumstances, the Government of India, in 1880 and 1881, sanctioned the registration of trade by road across the borders of the Bombay Presidency at the following points:—

Districts in which posts are situated.			Number of Posts.
Rájputána, India.	Central	Mahi Kántha ...	2
		Panch Maháls ...	3 (and one Translator).
Central India, Central Provinces, Berár and Nizam's Territory.		Khándesh ...	6
Nizam's Territory ...		Násik	1
		Sholápur	1
		Ahmednagar ...	5
		Kaládgi	1
Madras and Mysore. ...		Dhárwár	4
		Kánara	3
		Total ...	26

at an annual cost of Rs. 12,500; and across the borders of the Madras Presidency at the following places:—

Districts in which posts are situated.	Number of registering stations.
Trade with Mysore—	
Cuddapah...	5
Belláry	15
North Arcot	6
Salem	3
Coimbatore	5
Nilgiris	2
South Kánara	7
Malabár	2
Trade with Nizám's Territories—	
Belláry	16
Kurnool	5
Godávery	5
Kistna	4
Trade with Yanaon—	
Godávery	8

at an annual cost of Rs. 22,332 from Imperial revenues, while in Bengal and the Punjab arrangements were made to effect river-borne trade registration conjointly with the registration of trade by

railway. The trade of large towns is registered separately, but forms an integral part of the scheme.

These arrangements the Government of India does not wish to disturb.

The registration of road traffic is, as already stated, a subject of Provincial, rather than Imperial, importance, and it is for Local Governments to decide how it should be dealt with. In some provinces a small moveable staff is maintained for the purpose of temporarily registering the traffic on any roads for which the information is specially required for public works or other purposes. In others, the road traffic between British territory and adjoining Native States is of sufficient importance to be continuously registered, while the registration of inter-provincial road traffic (*i.e.*, between British provinces) has been generally discontinued. The utility of the first expedient is obvious, and the second is in conformity with a request from the Secretary of State. The discontinuance of the third is due partly to considerations of expense, and partly to the belief that the ascertainment of inter-provincial trade is unnecessary. It has, however, been urged on the Government of India that, as the rail-borne trade of each province with other British provinces is already registered, it is important to supplement this with some knowledge of the inter-provincial road traffic, and that this knowledge might be easily obtained by periodically registering this traffic on the main roads by means of a small moveable establishment. It would not be necessary to maintain registering posts simultaneously on all the roads, but merely to bring the traffic of each main road leading from one province to another under registration at intervals of five or ten years. A recommendation to this effect has been made to the Government of India by the Statistical Conference, and it seems one which might be carried out in most provinces with very little expense and trouble. (G. I., R. & A., No. 12 Stats., dated 28th January 1884; *vide* G. R. No. 1968, dated 4th March 1884.)

4. The Government of India consider that the question as to the extent to which cart traffic is affected by railways is one that may properly engage attention in any system of road registration that may be adopted in any province. (G. I., R. & A., No. 62 Stats., dated 28th May 1884; *vide* G. R. No. 4983, dated 20th June 1884.)

5. The system of making deductions from gross weights of consignments according to the fixed authorised scale with a view to arrive at the net weights should be applied to the registration of the road-borne traffic in the Presidency proper as well as in Sind. The deductions should be made only when the gross weight is ascertained by weighment, or from invoices or other papers, and not when information regarding net weights is as easily procurable and as likely to be accurate as information

regarding gross weights. (G. Rs. Nos. 2713, dated 29th March, 4897, dated 18th June, and 6919, dated 28th August 1884.)

6. The Government of India thinks it desirable in connection with the registration of road-borne traffic, to invite prominent attention to the main object which it has throughout had in view, that, namely, of securing information as to trade routes of all kinds, whether lying wholly within the boundary of one province or passing from one province to another. This information it is eminently desirable that the Government of India should possess, as it affords practically the only available means of ascertaining the desirability of making and subsidising local lines of railway or of improving road communications, and of deciding which of two or more rival routes is the more worthy of support.

There is some reason to apprehend that the prominence given in the Resolution of the Government of India No. 12 (Statistics), dated 28th January 1884, to the registration of "inter-provincial" traffic, *i.e.*, the traffic between one province and another, has led to the importance of ascertaining the course of "internal traffic," *i.e.*, traffic within the province being overlooked. In regard to the latter subject, the peripatetic establishments suggested in the Resolution of the 28th January 1884 are calculated to be of special utility, and the Government of India will therefore be glad if Local Governments and Administrations can consider the advisability of maintaining such establishments where necessary, or of employing from time to time in the registration of internal traffic some portion of the establishments already sanctioned for the registration of inter-provincial trade. It must be borne in mind that, though it would be desirable, if feasible without much expense, the continuous registration of local traffic either internal or inter-provincial along the same routes year after year is by no means essential, and that a very fair idea of the use made of the different trade routes of the province can be gained by the occasional or periodical registration of the trade passing over them.

The Government of India has no desire to impose on Local Governments the burden of compiling returns of road traffic, and would therefore suggest to the Local Governments and Administrations, which have been or are likely to be in a position to undertake road registration, that a statement of the roads, the traffic of which has been tested, should be included in the quarterly or annual reports on the rail-borne trade, with the addition of any results that may be considered worthy of notice or record. The Government of India will at the same time be glad to receive copies of any returns that may be collected by the Local Governments and Administrations concerned. (G. I., R. & A., No. 69-11-9 Stats., dated 16th May 1885; *vide* G. M. No. 4865, dated 15th June 1885).

7. The permanent registration of road traffic between the Bombay Presidency and the Native States should be discontinued, and the amount of such traffic should be roughly gauged from time to time by the accurate registration by a well-trained moveable establishment of the traffic along important trade routes, the latter being selected with special reference to the requirements for statistics of the Public Works Department. The diversity of languages spoken in the Bombay Presidency will no doubt introduce an element of difficulty into the registration by a single moveable establishment of the traffic of the entire Presidency, but it seems probable that by careful selection an establishment might be formed capable of working in two if not in all three tracts in which differences of language divide the Presidency. (G. I., R. & A., No. 180S.-18-7, dated 30th April 1886; *vide* G. R. No. 4353, dated 18th June 1886.)

8. By circular No. $\frac{29\text{-}S.}{8\text{-}3}$ of 4th March 1884, the Government of India suggested the procedure which it desired to be followed, as far as circumstances permit, by the Local Governments for the collection of information for railway purposes, and annual statements of the various railway projects have been furnished to the provinces concerned, on the understanding that the routes mentioned would be reported on by the Agricultural or other Department specially entrusted with the collection of trade statistics. The Government of India is however but imperfectly aware of the extent to which action has been taken or the desired information supplied by the provinces.

2. The orders of the Secretary of State in his Despatch No. 73 of 10th December 1874, which required the registration of "trade along the chief routes in the provinces of British Territory," were made the basis of the scheme, and it was developed at the conference of 1876 and in subsequent orders and communications. In order to secure the object required by the Secretary of State, registration of trade was divided into two sections :—

(1) Registration of traffic on railways and rivers by the agency of the Audit Offices of Railway and Steamer Companies.

(2) Registration on the principal roads and rivers in each province in respect to which that agency is not available.

Regarding general measures required for the registration of traffic of the second class the Government of India has issued instructions from time to time.

3. The general scheme involved the maintenance of a trained moveable establishment, available not only for the ordinary registration of traffic along the various roads and rivers of the province, but for the supply of information required specially for Railway purposes from time to time. Special injunctions were given that traffic within the province should receive as full and careful attention as the inter-provincial traffic.

4. The provinces were also asked to make special mention of road traffic in their reports on Internal Trade. But with occasional exceptions the subject has been noticed in these reports either very slightly or not at all.

5. It is to the registration of road and river traffic that the Government of India now desires to call special attention. The great importance of all information relating to the flow of trade and the resources of the tracts connected by the principal trade routes is obvious, especially for the promotion of railway enterprise in which private capital is engaged. Much information on this subject may be found in Gazetteers, Settlement reports and other records of Government, which might with advantage be reproduced in a form easily accessible to the public. Statistics should be collected not merely, as is generally the case, for a season or two which may be good or bad, but for a number of years, representative of the average capacities of the tract concerned. In case of famine, moreover, these statistics would furnish useful information regarding the sources from and the routes by which affected districts are likely to draw their supply of food.

6. With the object therefore of securing a closer adherence to the programme already prescribed, as well as for the attainment of the other objects mentioned above, the following general instructions are issued.

7. The Provincial Department in charge of the statistics of Internal Trade, preferably the Department of Land Records and Agriculture, should be required to draw up a systematic working-plan for the collection of all statistics of road and river traffic under orders of the Provincial Government and in communication with its Public Works Department. Such a plan would include arrangements for the maintenance of a properly trained permanent staff, which would render unnecessary the employment of inexperienced agency.

8. In framing the plan, attention should be given, in the first place, to the probable requirements of the Public Works Department for information in connection with railway enterprise; and in the next, to the special registration of any considerable or important branches of inter-provincial traffic which escape record by the existing rail or river agencies.

9. Full information should be given in the annual reports on Inland Trade regarding the employment of the trained staff, and the information which it has collected, either for general purposes or in compliance with requisitions for the Public Works Department.

10. In dealing with the latter class of cases the following rules of procedure are laid down :—

(a) As soon as it becomes probable in the opinion of the Public Works Department that a new line of railway will be constructed, intimation will be given to the Department of Revenue and

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Agriculture, which will then communicate with Local Governments with the view of their obtaining through their Departments of Agriculture information regarding the route it should follow. It is preferable that separate intimation should be given in each case, as by this means a longer notice will be secured than by an annual statement.

(*b*) In each case a sketch map and any papers showing the considerations upon which the construction of a railway along the proposed route is advocated and the particular advantages which it is expected to secure, will be supplied to the Local Governments for transmission to their respective Departments of Land Records and Agriculture.

(*c*) If there are any special points to which it is desirable that investigation should be directed, these will be stated in forwarding the requisition.

(*d*) In addition to any special information called for, the first report on each project should embody information on the following points:—(i) the area and population of the tract likely to be benefited by the railway; (ii) the pressure of population on the soil and the probable utility of the railway in relieving congestion, if it exists, or of opening up waste lands in thinly populated areas; (iii) the agricultural products of the tract, its capacity as an exporter or importer, and the probable effect of the railway on agricultural prices and rents; (iv) the liability of the tract to famine and the utility of the railway as a protective work; (v) the mineral and timber resources, if any, of the tract; (vi) the general character and extent of the import and export trade, and of the manufactures of the tract, especially in the seaports, if any, and principal towns; (vii) the possible effects of the projected railway on existing industries and trade routes, whether by road, river or sea; (viii) the prospects of a profitable passenger traffic with reference to the character of the inhabitants, the existence of places of pilgrimage, fairs, &c., and (ix) particulars regarding the wages of ordinary and unskilled labour in illustration of the condition of the bulk of the population.

(*e*) The information thus collected will be presented to the public in a suitable form, and measures will be taken to bring it up to date from time to time.

(*f*) When the survey of a line has been resolved on, or at such later stages as may appear desirable and upon fresh requisition of the Imperial Public Works Department, the Government of India will call for such supplementary and special information as may be required.

(*g*) In each case the Public Works Department will fix approximately the date by which the report is required, and the report will be submitted to the Government of India in the Revenue and Agricultural Department, which will forward it

together with such additional information and expression of opinion as may be desirable to the Public Works Department. The date so fixed will allow sufficient time to enable Local Governments to establish special registering posts for the purpose of securing statistics fairly representative of the trade of the tract throughout the year. These statistics, combined with those collected under (*d*), should be so presented as to afford as complete an indication as possible of the capacity of the line for the service of through traffic to and from other provinces of the empire and the principal seaports. (G. I., R. & A., No. 18-32-5 S., dated 9th July 1890; *vide* G. R. No. 5803, dated 18th August 1890.)

9. The suggestions made by the Government of India in their following letter No. 518-57-3 Stats., dated 5th June 1890, relative to the accurate preparation of statistics of trade between Sind and the Punjab are being carried out since 1st April 1890:—

"In reviewing the Rail and River-borne Trade returns, it has been found that, owing to the manner in which the Indus river traffic is at present dealt with, the trade of Sind and the port of Karáchi with the Punjab is not correctly represented in the Imperial statements. This river traffic constitutes a large proportion of the total trade of Sind. In 1888-89 it was valued at 96 lákhs as compared with 447 lákhs, the value of the rail-borne traffic. In the Imperial returns the rail traffic and river-borne traffic are amalgamated, but the latter appears under the head of trade between Sind, excluding Karáchi and the Punjab. There is good reason to believe, however, that a considerable portion of the produce despatched from the Punjab *viâ* the Indus takes the rail at Sukkur and Kotri for Karáchi for export by sea, and conversely, that many of the goods which are imported by sea into Karáchi, and thence despatched by rail to Sukkur and Kotri, there take the river for the Punjab. If, therefore, the river trade were correctly classified, all these transactions would appear as trade with Karáchi and not with Sind.

"2. The result of the present system is that not only is the apparent trade of the Punjab with Karáchi less, and the trade with Sind as distinct from Karáchi greater, than it actually is, but that the trade between Sind and its port, as returned, includes all the Punjab exports which take the rail at Sukkur and Kotri for Karáchi. Some of the difficulties and inaccuracies resulting from this imperfect classification and duplication of figures will be found referred to at pages 15, 21 and 36 of the Review of the Inland Trade of 1888-89. The case of the wheat trade affords a striking example of the necessity for altering the present system of double registration. In 1887-88, 358,097 maunds of wheat were registered as sent by river from the Punjab into Sind, and 591,103 maunds as sent by rail from Sind to Karáchi. Of the latter 316,365 maunds were despatched from Sukkur and Kotri to the port. This latter consignment, there is good reason to believe, consisted of Punjab wheat floated down the Indus as far only as Sukkur and Kotri for conveyance thence by rail to Karáchi. Three lákhs of maunds of wheat therefore appeared twice over in the returns, and in both instances wrongly classed—once as an export from Punjab to Sind, and again as an export from Sind to Karáchi.

"3. The Government of India is desirous that early measures should be taken to correct the defects referred to, and I am instructed to make the following suggestions for the consideration of the Government of Bombay, and to request that, if no objection is found to them, they may be adopted

in compiling the Sind returns with effect from the commencement of the current official year, *viz.*, 1st April 1890.

"4. The first step necessary is to bring the Provincial returns into correspondence with the Imperial statements, and for this purpose the quarterly and annual return No. I of the prescribed forms should show the traffic by both rail and river. The enclosed forms* are suggested for adoption. The next point to be considered is the separation of the Indus traffic into trade with Sind and trade with Karáchi. As at present advised, the Government of India is inclined to the opinion that it is impossible without an entire change in the existing system of registration to determine with exactitude what quantity of the Punjab goods which take the rail after a journey down the Indus, actually goes to Karáchi. But it is believed that upon the existing system results may be attained which, though approximate only, will represent the facts far more closely than at present.

"5. It is inferred from the previous correspondence on the subject, of which copies were forwarded with my letter No. 42-10-4 (Statistics), dated 8th April last, that very little of the downward river traffic goes below Kotri and Sukkur, and that so much of it as is intended for Karáchi takes the rail at these stations and is despatched direct to the port town. I am directed to recommend to His Excellency the Governor in Council the following rules, which are framed in pursuance of the above inference. Their application is illustrated by exemplar entries and detailed explanations in the forms* enclosed. Similar instructions have been communicated to the Punjab Government.

I.—*When the imports by river from Punjab exceed the imports by rail from Sukkur and Kotri into Karáchi*—class the latter as imports from Punjab into Karáchi, and the difference as imports from Punjab into Sind.

Under trade between Sind and Karáchi by rail exclude the exports from Sukkur and Kotri to Karáchi and enter the remainder.

II.—*When the imports by rail from Sukkur and Kotri into Karáchi exceed the imports by river from Punjab*—class the latter as imports from Punjab into Karáchi, and the difference *plus* the exports from other stations in Sind to Karachi as trade between Sind and Karáchi.

III.—*When the exports by rail from Karáchi to Sukkur and Kotri exceed the exports by river to Punjab*—class the latter as exports from Karáchi to Punjab, and the difference *plus* the exports from Karáchi to Sind (excluding Sukkur and Kotri) as trade between Sind and Karáchi.

IV.—*When exports by river to Punjab exceed the exports by rail from Karáchi to Sukkur and Kotri*—class the latter as exports from Karáchi to Punjab, and the difference as exports from Sind to Punjab.

Under trade between Sind and Karáchi by rail exclude the exports from Karáchi to Sukkur and Kotri and enter the remainder.

"6. To admit of the calculations required by the foregoing rules, it is necessary that the trade of Karáchi with Kotri and Sukkur and the rest of Sind, and *vice versâ*, should be separately registered. The necessary instructions on the subject have been issued, and I am to enclose a copy for

Office memorandum† to Public Works Department, No. 516 Stats. dated 5th June 1890.
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* Not printed.

† "The undersigned is directed to state that it has been found that the greater portion of the traffic between Sind and the Punjab by the River Indus takes or leaves the railway at Sukkur and Kotri, and in order to classify this traffic correctly it is desirable that the trade by rail between Karáchi and

the information of the Government of Bombay. The statement of Sukkur and Kotri trade with Karáchi received from the Examiner of Accounts, Lahore, under these instructions, and the return of Indus traffic which the Conservator and Registrar, River Indus, will be instructed to furnish to the Collector of Customs, Karáchi, should be printed as appendices in the quarterly and annual inland trade returns of Sind. I am also to request that an explanation may be given in each annual report of the system on which the Indus traffic figures are classed under the respective headings of trade with Karáchi and trade with Sind.

"7. The Government of India is aware that the amplification of Statement I, and the application of necessary corrections to the river statistics therein exhibited, cannot be effected without some additional labour. But in view of the increasing importance of the registration of the internal trade of the country the Government of Bombay will, it is trusted, recognize the desirability of carrying into effect additional improvements which are essential for the accurate and comprehensive exhibition of these statistics."

(G. I., R. & A., No. 518-57-3, dated 5th June 1890; *vide* G. R. No. 5557, dated 9th August 1890.)

10. Although the Resolution of the Government of India, No. 37-35-21, dated 23rd March 1888, dealt exclusively with the registration and review of rail-borne trade, it was not intended to cancel or supersede the instructions contained in Resolution No. 69, dated 16th May 1885, on the subject of road traffic. The annual Inland Trade Report should, in addition to a review of the rail-borne trade, comprise a sufficient review of the measures taken for the registration of inland trade by other channels of communication and of the principal statistics collected. (G. I., R. & A., No. 27-81, dated 5th July 1892; *vide* G. R. No. 6135, dated 28th idem.)

D.—SEA-BORNE TRADE.

1. Monthly statements showing the quantity and value of all cotton exported from the several ports in the Bombay Presidency and specifying the places to which the cotton was shipped, should be furnished to Government. The statements should be prepared and transmitted as soon as possible after the close of each month, and should include information as regards the external foreign trade only. The quantity of cotton should be shown in pounds which should be totalled and this total should also be converted into candies. (G. R.

Sukkur and Kotri should be registered separately from the traffic between Karáchi and other stations in Sind. The undersigned is accordingly to request the favour of instructions being issued to the Examiner of Accounts, North-Western Railway, to register the trade of Sind with Karáchi, with effect from the 1st of April 1890, under the following heads:—

(*a*) Imports from Karáchi into (1) Sind, excluding Sukkur and Kotri, (2) Sukkur and Kotri.

(*b*) Exports to Karáchi from (1) Sind, excluding Sukkur and Kotri, (2) Sukkur and Kotri.

"2. The statistics should be furnished quarterly and annually to the Financial Commissioner, Punjab, and the Collector of Customs, Karáchi, in Form‡ II herewith enclosed. In Form‡ I, (also enclosed), which it is understood is already furnished by the Examiner to the Collector of Customs, Karáchi, the entries showing the trade between Karáchi and the rest of Sind should be left blank, as they will be filled in Form II by the Collector of Customs, Karáchi, under instructions which have been issued to that officer."

‡ Not printed.

No. 765, dated 10th March 1863, and G. Ls. Nos. 961 and 962, dated 24th March 1863, and 1282 and 1283, dated 22nd April 1863.)

2. The Commissioner in Sind should submit monthly returns showing the export of wheat from the ports in Sind to Foreign External and Foreign Indian Ports. (G. M. No. 5207, dated 12th September 1876.)

3. The several Customs Houses should submit to the Chief Customs authority in each Presidency or Province monthly returns of the sea-borne trade and navigation for their respective ports, for consolidation in a monthly return for that Presidency or Province. The Commissioner of Customs should forward direct a copy of this consolidated monthly return to the Government of India for further consolidation in a General Monthly Return of Trade and Navigation for India, which will be published for general information in the *Gazette of India*. (G. I., F. D., No. 3138, dated 25th October 1865; *vide* G. R., F. D., No. 1034, dated 12th December 1865.)

4. The Commissioner in Sind and the Commissioner of Customs should arrange to submit to the Government of India the Monthly Returns of Trade and Navigation for the ports within their respective charges within three weeks of the expiry of the period to which they relate. It is neither necessary nor desirable that the whole of the forms should be despatched on the same date. Each form should be despatched directly it is ready. In transmitting the returns in instalments as ready those of the foreign trade and shipping should, if practicable, be first posted and the despatch of the duplicate set of returns may be postponed until all the originals have been posted if any time can be saved by this arrangement.

Great care should be exercised in the preparation of the returns. It is essential that all corrections which may be found necessary should be carried out locally, and that they should be reported in the prescribed errata statements, in order that the compilations of the Government of India may be revised; but a great proportion of the very serious labour involved in carrying out the numerous revisions hitherto found requisite would most probably be rendered unnecessary if due attention were paid to the correct preparation of the returns in the first instance. (G. I., R., A. & C., Nos. C 29-32, dated 25th April, 422-C.-425-C., dated 4th October, and 612, dated 9th December 1876, and G. I., F. & C., No. 1112, dated 20th May 1884; *vide* G. R. Nos. 279, dated 8th May 1876, 5897, dated 16th October 1876, 7459, dated 19th December 1876, and 4565, dated 6th June 1884.)

5. The officers concerned should use their best endeavours in submitting the returns to the Government of India before the prescribed time, and in case of any delay occurring in the submission of the

returns by the prescribed date, a report should be immediately made to Government with an explanation of the cause of such delay. (G. R. No. 2790, dated 8th May 1876.)

6. The Commissioner of Customs, Salt, Opium, and A'bkari and the Commissioner in Sind should forward the monthly returns of the sea-borne trade of their respective charges direct to the Superintendent, Government Central Press, for publication in the *Government Gazette*. The Superintendent should arrange to publish them in the *Government Gazette* as soon as possible after the date of receipt and should furnish the Revenue Department of the Secretariat with two copies of each of the returns as published. (G. R. No. 1746, dated 28th February 1885.)

7. Her Majesty's Secretary of State for India having had under his consideration the subject of improving the form in which the monthly and annual accounts of the Trade and Navigation of the several provinces of British India were rendered, a Committee of experienced gentlemen was appointed in England by His Lordship to advise in the matter.

On some of the points raised by the Committee's report, immediate action seemed possible and desirable, and in regard to these the Government of India addressed the Government of Bombay as follows :—

"2. In the Secretary of State's despatch on the subject, His Lordship remarks :—

" 'It is most desirable that, as far as it can be arranged, the Trade Returns of India should be prepared in a form which will admit of ready comparison with those of the United Kingdom. On this point I would draw your attention to the remarks of the Committee as to the countries and the denomination of articles.'

" The remarks of the Committee are as follows :—

" '10. In Table 3 of the Indian statement the trade with Europe is thus summarised :—

United Kingdom.	Germany.
Suez (trade being European).	Mediterranean Ports.
France.	Other countries in Europe.

In a foot-note to table 19, the distribution of the merchandise among the 'other countries' is shown, but there is no detailed account of the treasure.

" '11. We are strongly of opinion that the heading of "Suez," as applicable to goods which are in transit between India and Europe, should be abandoned, and that the whole of the trade should be classed under the country to or from which it is sent. A return of the aggregate trade passing through the Suez Canal might, however, be kept up, if convenient.

" '12. The title of "Mediterranean ports" is a very disturbing one in the classification; it includes Genoa, Venice, Ancona, Brindisi, and Sicily which should be combined under Italy,—Trieste, which should come under Austria,—Malta, which should be placed by itself (all these belonging to Europe,—Alexandria, which falls under Egypt and is African,—and Smyrna and Beyrout, which should be ranged under Turkey in Asia. It is a question whether

trade which is known to be intended for an inland country (as Switzerland) should be entered under that country, or under the one to which belongs the port of disembarkation: we recommend the latter course as the least likely to lead to confusion.

"'13. There would be some advantage if the table furnished by the Government of India for the chief countries were to specify the port to or from which the trade is conveyed, as is done in the reports of the local Governments with regard to Germany and the Mediterranean ports. Thus France might be sub-divided into Bordeaux, Havre, Marseilles, &c.; Italy into Ancona, Brindisi, Genoa, Naples, Palermo, Venice, &c. We would not, however, recommend this unless the local Governments already receive the information, as, if not otherwise collected in such detail, its preparation would involve much greater expense and delay than it would be worth. In any case we should not consider it necessary to publish information of so detailed a character, though it would occasionally be very useful for reference in this office. Nor do we think it essential to sub-divide the United Kingdom, seeing that in that case the most complete details can be readily obtained from the Board of Trade.

"'14. Among the remaining countries we find irregularity in the classification adopted in the reports of the local Administrations. In Africa, the Cape of Good Hope should include the trade with port Elizabeth; the Eastern Coast would comprise the seaboard between Natal and Abyssinia, which last-named country should be separately shown if any trade with it is recorded; Egypt would include Alexandria and Port Said, and Suez, so far as the traffic is of a local character. In the forms prepared we have thrown the West Indies into one column, but in the returns compiled by the Government of India it might be well that the trade with the several islands should be separately shown, as suggested in regard to the chief ports in Europe. That with Aden is, we think, rightly treated as foreign trade, although it is a British Indian possession. The trade with the Andaman and Nicobar Islands should be treated as interportal like that between Madras and British Burma. We would not class the trade with Cutch, Pondicherry, Goa, Travancore, and other places on the seaboard of India, as foreign, but would have it treated as coasting or interportal, showing it, however, distinct from the British Indian coasting trade in the returns, as provided for in Forms 5, 6, 13, and 14. The commerce with China is of so important a character, that we would specify separately what portion goes to the British colony of Hongkong, and what to the Treaty ports. The trade now entered under the titles of Persian Gulf and Red Sea should be divided into Persia, Arabia (sub-divided into the territories of the Imám of Maskat and the other States as is done in the trade statement of the United Kingdom), Egypt, and Abyssinia. Under Siam should be included the trade from British Burma with the island of Junk, Ceylon or Salang, which belongs to that country. The Australian trade should be shown under the separate colonies.

"'15. With regard to the column showing the *quantity* of the article imported or exported, it is evident that in many cases it is impossible or useless to specify it, and the value only will have to be inserted. We think it, however, most important that, where the quantity of any given article can be stated, uniformity in its denomination should be preserved. * * * * * *

"'16. We trust that instructions may be given for entry of each class of goods under a single denomination, so that there shall be only one denomination for piece goods

namely that of yards; only one denomination for thread or twist, namely, that of pounds; only one for manufactures of jute, namely hundredweights, and so forth.

"17. It would be convenient, in determining the denomination under which each article should be entered, to make the terms correspond as far as possible with those adopted in the United Kingdom; and our tables have been prepared with this view. An alphabetical index of article (of which we submit a specimen*) should be placed in the hands of each Custom House officer at the various ports to facilitate uniformity of entry. The experience of the local officers will no doubt suggest many additions which may with advantage be made to the list for the guidance of the Customs officers at the ports. We propose to have separately enumerated all articles which, either for import or export, are of importance, whether on account of the magnitude of the transactions, or on account of their paying duty; and to class all others as unenumerated.' * *

"3. I am now to enclose printed copies of—

(*A*)—An alphabetical list* of articles showing the manner in which they are to be classified in the local returns.

(*B*)—A list of foreign countries as these are to be shown in the returns in future.

* * * * *

"6. I also enclose an alphabetical index* to list *A* which will be of great use to Custom House officers in determining the classification of imports and exports in accordance with list *A*.

"7. The list B may probably be accepted as final. The remarks of the Committee quoted above explain the difference between the existing and new classification of countries and I am to request that copies of the list may be forwarded to all ports for adoption in the local returns with effect from the 1st April next ensuing. It will be noted that goods intended for an inland country, such as Switzerland, should be entered under the country to which belongs the port at which they are landed. Also that the present heading of 'Suez' in various tables throughout the volume will disappear: the European trade passing through that place will be classed under the country of destination. In place of this an additional table should be prepared for insertion in Part I of the volume, immediately after form No. 4, showing the aggregate trade passing through the Suez Canal. The figures should be given in the following form:—

No. 5.

Return showing the aggregate trade passing through the Suez Canal from and to India.

Year.	From India.			To India.			Total both ways.		
	Merchandise.	Treasure.	Total.	Merchandise.	Treasure.	Total.	Merchandise.	Treasure.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

*Not printed.

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"8. In the local statements of navigation (Part V of the annual report) sailing vessels and steamers should no longer be massed together as at present, but be separately shown in all the tables contained in that part. This may be best effected by the addition of two columns to each of the sub-divisions of the tables. Thus the present table No. 74 shows the total number and tonnage of British and Foreign vessels (sailing and steam) entered and cleared with cargoes and in ballast from and to foreign countries and ports in other Presidencies * * In future this form should be thus prepared—

NATIONALITY.	FROM AND TO FOREIGN PORTS.																			
	WITH CARGOES.				IN BALLAST.				TOTAL.				WITH CARGOES.				IN BALLAST.				TOTAL.			
	Steamers.	Tons.	Sailing vessels.	Tons.	Steamers.	Tons.	Sailing vessels.	Tons.	Steamers.	Tons.	Sailing vessels.	Tons.	Steamers.	Tons.	Sailing vessels.	Tons.	Steamers.	Tons.	Sailing vessels.	Tons.	Steamers.	Tons.	Sailing vessels.	Tons.
	ENTERED.												CLEARED.											
British, &c.																								
Total																								

and so on through the other forms of this Part.

"9. The Secretary of State, in connection with this subject, desires to be informed what reliance can be placed upon the returns relating to the building and registration of vessels in India which are transmitted direct from the ports to the Office of the Registrar-General of Shipping and Seamen in London. The Governor General in Council does not apprehend that there is any reason to question the accuracy of the returns, which are based, it is presumed, upon the certificates of registry granted under the terms of the Merchant Shipping Act by the local registrar of shipping. I am to request, however, that a report may be furnished showing the system observed and the manner in which it is carried out in practice, and what checks and safeguards exist to ensure perfect accuracy. It is also requested that the particulars furnished in these returns may be embodied in future in an additional form which, as No. 74, may precede the present form 73 in Part V of the annual volume, this latter becoming No. 75, and the number of the subsequent forms being similarly changed throughout. A similar return made for five years should also appear among the abstract tables in Part I, where it would precede the present form No. 26, taking this number, the numbers of the remaining forms being similarly changed throughout. This return should show the number and tonnage of all vessels, distinguishing sailing vessels and steamers built and first registered at each port for the year, and the simplest form would probably be as follows:—

No. 74.

Number and Tonnage of Sailing and Steam Vessels built and first registered at each port in

Port.		OFFICIAL YEAR.						OFFICIAL YEAR.						OFFIC	
		STEAMERS.		SAILING.		TOTAL.		STEAMERS.		SAILING.		TOTAL.		STEAMERS.	
		Vessels.	Total tonnage.	Vessels.	Total tonnage.	Vessels.	Tons.	Vessels.	Total tonnage.	Vessels.	Total tonnage.	Vessels.	Tons.	Vessels.	Total tonnage.
Madras	From 10 to 100 Tons ...														
	Above 100 to 300 „ ...														
	Above 300 „ ...														
	Total														
Vizagapatam ...	From 10 to 100 Tons ...														
	Above 100 to 300 „ ...														
	Above 300 „ ...														
	Total														
Bimlipatam ...	From 10 to 100 Tons ...														
	Above 100 to 300 „ ...														
	Above 300 „ ...														
	Total														
(And so on for other ports)															
Total															

* * * * * *

"11. A duplicate of the returns now furnished by the registrar at each port to the Registrar General of Shipping and Seamen in London should in future be forwarded to this Department for transmission to Her Majesty's Secretary of State.

B*

LIST OF FOREIGN COUNTRIES (*to be adopted in the returns of trade*).

Europe.

1. UNITED KINGDOM.
2. AUSTRIA-HUNGARY.
   i. Trieste.
   and so on.
3. BELGIUM.
4. DENMARK.
5. FRANCE—
   i. Dunkirk.
   ii. Havre.
   iii. Brest.
   iv. Nantes.
   v. Bordeaux.
   vi. Marseilles.
   and so on.
6. GERMANY—
   i. Hamburg.
   ii. Bremen.
   and so on.
7. GREECE.
8. HOLLAND.
9. ITALY—
   i. Ancona
   ii. Brindisi.
   iii. Palermo.
   iv. Messina.
   v. Leghorn.
   vi. Genoa.
   vii. Venice.
   and so on
10. MALTA.
11. NORWAY.
12. PORTUGAL.
13. RUSSIA—
   i. Odessa.
   ii. Riga.
   and so on.
14. SPAIN—
   i. Barcelona.
   ii. Cadiz.
   iii. Gibraltar.
   and so on.
15. SWEDEN.
16. TURKEY IN EUROPE.
17. OTHER COUNTRIES IN EUROPE.

Africa and adjacent Islands.

18. ABYSSINIA.
19. CAPE COLONY—
   Algoa Bay.
   Cape Town.
   Port Elizabeth.
   and so on.
20. EASTERN COAST OF AFRICA (comprising the coast between Natal and Abyssinia)—
   i. Mozambique.
   ii Zanzibar.
   iii. Other ports.
21. EGYPT—
   i. Alexandria.
   ii. Port Said.
   iii. Suez (for local trade).
   and so on.
22. MADAGASCAR.
23. MAURITIUS

* List B has been printed here as revised from time to time.

24. NATAL.
25. REUNION (BOURBON).
26. ST. HELENA.
27. OTHER COUNTRIES IN AFRICA—
    i. Tunis.
    ii. Tripoli.
    iii. Algiers.
    and so on.

America.

28. CANADA.
29. CENTRAL AMERICA
30. SOUTH AMERICA—
    i. Demerara.
    ii. Rio de Janeiro.
    iii. Buenos Ayres.
    iv. Callao.
    v. Valparaiso.
    and so on.
31. UNITED STATES—
    i. New York.
    ii. Boston.
    iii. Charleston.
    iv. New Orleans.
    and so on.
32. WEST INDIES—
    i. Jamaica.
    ii. Cuba.
    iii. Trinidad.
    and so on.
33. OTHER COUNTRIES IN AMERICA—
    i. Honolulu.
    and so on.

Asia.

34. ADEN.
35. ARABIA—
    i. Territories of the Imâm of Maskat
    ii. Other Arabian States.
36. BORNEO.
37. CEYLON.
38. CHINA—
    i. Hongkong.
    ii. Treaty Ports.
39. COCHIN-CHINA—
    i. Saïgon.
    ii. Tonquin.
    and so on.
40. JAPAN.
41. JAVA.
42. MALDIVES (except Minicoy which is to be regarded as a British Indian port subordinate to the presidency of Madras).
43. MEKRAN AND SOMIÁNI.
44. PERSIA.
45. PHILIPPINES.
46. RUSSIA IN ASIA—
    i. Batoum.
47. SIAM.
48. STRAITS SETTLEMENTS.
49. SUMATRA.
50. TURKEY IN ASIA—
    i. Smyrna.
    ii. Beyrout.
    and so on.
51. OTHER COUNTRIES IN ASIA—
    i. Celebes.
    ii. Macassar.
    and so on.

Australia.

52. NEW SOUTH WALES.
53. NEW ZEALAND.
54. QUEENSLAND.
55. SOUTH AUSTRALIA.
56. VICTORIA.

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57. WESTERN AUSTRALIA.

58. TASMANIA.

59. AUSTRALASIA—

i. Fiji islands.

and so on.

60. AGGREGATE RETURN OF TRADE PASSING THROUGH THE SUEZ CANAL.

"N.B. 1.—Endeavours should be made to show the trade with chief countries in detail separately for each part as well as in a total for the country, wherever this is possible.

"2. The trade passing viâ *Suez should no longer be shown under that head, which disappears from the list, but under the countries of destination.*

"3. The present heading 'Mediterranean Ports' also disappears, each port being classed under the country to which it belongs.

"4. Trade with an inland country must be classed under the country to which belongs the port at which the articles are landed.

"5. Trade with the Andaman aod Nicobar Islands as well as with the Laccadives, and with Minicoy (one of the Maldives) to be treated as Coasting or Interportal.

"6. Trade with ports in India subject to Foreign Governments, European or Native, to be treated as 'Foreign Coasting' under a separate head from the Coasting Trade of British India.

"7. The present heads 'Persian Gulf' and 'Red Sea' disappear, the trade being classed under the countries to which the ports of the adjacent coasts belong.

"8. Under Siam is to be classed the trade between British Burma and the Island of Junk Ceylon or Salang."

(G. I., R., A. & C., No. 79, dated 22nd January 1875; *vide* G. R. No. 699, dated 4th Feburary 1875.)

8. The following points should be borne in mind in getting filled in by shippers the shipping bills prescribed in the Customs Act for use in the case of all exports and imports:—

Column 1.—Here, besides the name of the vessel, it must be noted whether it is a steamer or a sailing vessel.

Calumn 4.—Here the detail of port or place must be filled in with due advertence to the schedule B. attached to Circular No. 79, dated 22nd January 1875, and it must also be noted whether the vessel is to pass through the Suez Canal or not.

Column 8.—Goods must be accurately described under the appropriate headings or sub-headings of list A of Circular No. 79 referred to above and the particulars required by column 2 of that list invariably inserted.

Column 11.—Where the goods are dutiable *ad valorem*, column 11 will merely reproduce the figures of column 10; but in the case of goods not liable to duty, or liable to fixed duties according to weight or quantity only, or to duties on fixed tariff valuations, column 11 must under the provisions of section 26 of the Act faithfully declare the real value of the goods, and any misstatement

on this point would render the declarer liable to the penalties prescribed in section 216. Hitherto, it is known that, in some Custom Houses at any rate, no endeavours have been made to secure the accurate record of the real value of any goods not dutiable *ad valorem*, and the consequence has been that the imperial total value of goods exported has been made up to a very slight extent of real values recorded in regard to the very few articles of export taxed *ad valorem*, but mainly of fixed duty or tariff values and values recorded almost at random (and entirely unchecked by the Customs officials) by the parties concerned. It is hoped that in future special care will be taken to secure the record in all cases in this column of the real value at the wholesale market rate of the day.

4. Turning to the landing pass, it has to be remarked that in the heading when noting the ship, the importer must specify not only her name, but whether she is a steamer or a sailing vessel; that the port whence she has arrived must be noted with reference to the detail given in Schedule B. of Circular No. 79, and that it must also be stated whether the vessel has passed through the Suez Canal or not.

In *Column* 3 the goods must be accurately described under the appropriate headings or subheadings contained in the list of articles, Schedule A. of Circular No. 79 refered to above.

In *Column* 4 the particulars required by column 2 of that list must be invariably entered.

After *Column* 6 a new column (7), corresponding with column 11 of the Shipping Bill, *viz.*, "declared real value under section 26," must be inserted. All the remarks above made in reference to column 11 of the Shipping Bill are equally applicable to this new column 7 of the landing pass. (G. I., R., A. & C., No. 87, dated 22nd January 1875; *vide* G. R. No. 708, dated 4th February 1875.)

9. In revising the tabular forms in which statistics relating to trade and navigation are to be given, as in the issue of orders regarding the preparation and submission of these statistics, the objects mainly kept in view by the Government of India have been—

(1) to place on record more information under some heads than was then available;

(2) to ensure accuracy in the statistics furnished by the Local Governments, and identity in the final results published by the Government of India and the Local Governments respectively;

(3) to secure a proper classification of countries and articles and uniformity in these and in the denominations of weight, measure, or quantity recorded in the returns;

(4) to re-arrange the forms of the local annual accounts so as to bring them as far as possible into conformity with the consolidated annual account of the Government of India, and facilitate reference from one to the other; and

(5) to remodel the forms of the annual volume published by the Government of India on the basis of the present returns of the English Board of Trade.

Lists of countries and articles were circulated with the Government of India's circular No. 78-81, dated 22nd January 1875, and Local Governments were invited to suggest such additions to the list of articles as they might consider desirable.

In circulating a list of the articles which it proposed to retain in its own returns, the Government of India had no intention of prescribing the excision from the returns published by Local Governments of any articles now separately shown there. Any of these may be retained that the Local Government desires,—all that is necessary is that they should occupy an appropriate position amongst the other articles, due regard being had to the principles on which the classification adopted by the Government of India is based. Attention should be paid to the correct grouping of articles not separately enumerated.

Government transactions should be kept quite separate in the returns from private trade. In no case should articles imported or exported on account of Government be grouped with imports or exports on private account. They should be shown by themselves under the heading of "Government Stores" and "Government Treasure".

Until the issue of the orders conveyed in the circulars of the 22nd January, some laxity prevailed in regard to the valuation of imports and exports. In the case of articles subject to duty on tariff valuations, these latter, however much they might differ from actual values, were accepted as the real value; when articles were subject to fixed duty on quantity or weight only, merchants frequently omitted to enter the value altogether; and in regard to free goods very little attention was paid to the due record of either quantities or values. The Governor General in Council desires to reiterate the absolute necessity of carefully testing figures which form the basis of the trade returns of the Empire. This testing should be continued without relaxation, the provisions of the Customs Act being strictly enforced. In every case importers and exporters of goods of all classes, free or liable to duty, must be compelled to submit a true and correct return of their quantity and actual value, at the wholesale market rate of the day, and the responsibility in this matter of all subordinate officials concerned in the receipt and treatment of bills of entry and shipping bills should be strictly enforced. They should be directed to see that all such documents are duly filled up in accordance with the law

and the orders of Government before they are passed on to the officers charged with the duty of compiling the statistics of the trade; and these latter should be instructed at once to bring to the notice of the controlling officer of customs any case where omissions or manifestly erroneous entries are detected.

The Commissioner or Collector of Customs at chief ports should also devise such a system as shall ensure the receipt, without fail, by the compilers of statistics, of all papers from the other branches of the Custom-house required for purposes of compilation. It is believed that in some cases no sufficient check exists in regard to this point. It is of primary importance that all the trade of a month should be recorded in that month, and that papers required for the compilation of statistics should not run any risk of being overlooked until after the month's returns have been prepared. In Bombay, where the compilation of export statistics is based on the ships' manifests, it is essential that provision should be made for the receipt of these manifests either prior to the departure of the ship or within 24 hours subsequent to her departure. It is understood that it frequently happens that owners and agents of vessels, though guaranteeing to deliver the manifests within 24 hours, and obtaining clearances on such guarantee, nevertheless fail to file the manifests for periods extending at times to 15 or even 20 days. Should such a practice obtain, it must be rigidly repressed, and no clearance subsequently granted, except after receipt of the manifest, to any agent or owner who has once failed to deliver the manifest according to guarantee.

Where the export statistics are mainly or wholly founded on shipping bills, shippers of goods should be required to send notice to the Custom House at once or within three days, of short shipments and re-lands. The omission to report such short shipments and re-lands in the case of free goods, appears in some Custom-houses to have been a fertile source of inaccuracy in the returns.

For the purposes of the trade returns, all goods shall be considered to be imported from the date on which they are passed over the ship's side, whether they are then entered for bond or pass at once into consumption. In the decision of questions connected with the realization of duty levied on goods, of course the provisions of the Customs Act must apply.

The whole of these instructions apply also to such local publications as the Commercial Annual for Bengal, published at the Calcutta Custom House, and similar papers. All such accounts of trade should be compiled on exactly the same basis as the trade and navigation accounts prepared under the orders of the Government of India. It is very undesirable that two or three separate accounts of the trade of a province should be published almost simultaneously by a Local Government, differing

from each other so radically that it is practically impossible to reconcile the figures contained in one with those contained in the others.

Local Governments and Administrations should give stringent instructions for the regular and punctual submission of a statement of all errors and omissions which may from time to time be detected in the monthly accounts of trade. These statements should be furnished with each monthly return, and should clearly show what corrections are required in the accounts submitted for each of the previous months of the year. If no corrections are to be made, a slip stating this fact should be attached to the monthly return.

It is not intended that Local Governments should discontinue the publication of any tables, which they desire to retain, now included in their volumes and containing information that cannot be given in the forms attached to this Resolution. Such tables are the appendices to the Bombay and Madras volumes, and others of a cognate character. These may still usefully be published,* but they should be kept strictly supplementary, and if it is desired that any such tables should be inserted in the body of the volume they should be properly placed and numbered with supplementary numbers. The numbering of the forms prescribed should on no account be altered, and should any new forms be hereafter considered desirable by Local Governments, they should be submitted for approval by the Govenment of India before insertion.

Attention should be given to the printing of the annual volumes of Local Governments. At present there are in some volumes numerous errors in the headings of forms and in other portions of the tables. The proofs of all returns should be carefully revised before the issue of the volume, the paging of which should be continuous throughout from the beginning to end.

It is desirable that each of the annual volumes should be prefaced by introductory remarks, explanatory of the fluctuations in the import and export trade from and to each country and in each important article. It should for the present be framed somewhat on the model of the Resolutions of the Government of India, reviewing the results of the trade of British India, as shown in the consolidated volumes for 1872-73 and 1873-74, but in more detail. A copy of the observations which are intended to appear with the annual volume when published, should be furnished to the Government of India separately so as to reach Simla not later than the 1st August in each year, as these will form one important basis for the general review of the trade of the Empire.

* The Government of India directed in paragraph 27 of their Resolution No. 11 C., dated 15th January 1880, (G. R. No. 384, dated 23rd idem), that the appendix printed in the Bombay volume showing the trade and navigation of Sind should not be published in future, as these accounts were already given in the volumes published separately for that Province.

Great delays frequently occur in the issue of the annual volumes of some Local Governments. Strenuous endeavours should be made to prevent such delays in future. A considerable proportion of the utility of these returns is nullified by the delay in their appearance. Each Local Government should adopt measures to ensure publication within six months after the expiry of the year at latest. (G. I., R., A. & C., No. 66 C.-69 C., dated 9th April 1875, and G. I., F. & C., No. 283 S., dated 12th December 1882; *vide* G. Rs. Nos. 2398, dated 26th April 1875, and 8989, dated 22nd December 1882.)

10. Attention has for some time been directed to the best way in which a reduction in the bulk of the volumes annually published in the several maritime provinces of British India, containing the statistics of trade and navigation, might be effected without sacrificing any portion of their usefulness; and the following curtailment of the information contained in them has been decided upon.

In the tables of the foreign trade, particulars of the trade with different ports in each foreign-country need not in future be shown, but only the total trade with each country. Independently of the fact that the adoption of this course will reduce the cost of printing the volumes, it does not appear that the publication of the details of the trade with each port serves any useful end.

Such ports in any Presidency as have had no foreign trade during the year, may be omitted from the tables altogether.

The articles now specified in the tables of the coasting trade are the same as those prescribed for the foreign trade, but there does not appear to be any sufficient reason for having identical lists of articles in equally great detail in the record of both branches of trade. An article may be of importance in the foreign trade and have very little real importance, though the trade may be comparatively large, in the returns of the coasting trade; while, on the other hand, some articles which possess importance in the coasting trade have little or no importance in the foreign trade. In future, therefore, only the articles enumerated in the list* annexed to this Resolution shall be exhibited in the tables of the coasting trade, all others being grouped together and entered under the head "all other articles of merchandise."

The application of an efficient remedy to the inaccuracy which exists in all the provinces, but especially in Bengal and Burma, in the statistics of the coasting or interportal trade, has formed the subject of prolonged correspondence. The Government of India considers that the only efficient remedy will be to provide by law for the return by importers and exporters of accurate information, and to insist upon the responsibility of Customs Officers in rigorously enforcing the provisions of the law. The principal inaccuracies are now found to exist in the returns of shipments, the system in force being such that a merchant taking out a shipping pass for merchandise not subject to duty, is not bound, and does

*Not printed.

not consider it necessary to make a return to the Custom House of the quantity actually shipped, though that may be only half or a third of the quantity entered in the shipping pass, from which the statistics of trade are compiled.

Similar inaccuracies arising out of the same cause exist in the record of the export of non-dutiable goods to foreign ports. As far as regards such trade, provision has been made in the new Sea Customs Act (Sections 137 and 140) under which shippers of goods are bound, under penalty, to make a return to the Custom House of the quantity and value of the goods actually shipped. It will be the duty of all Collectors of Customs to see that the law is strictly enforced. The officer in charge of the Custom House must insist that the duplicate shipping bill shall invariably be returned to the Custom House within five days after the departure of the vessel, with a certificate thereon, signed by the shipper or his authorised agent, of the quantity and value of the goods actually shipped. From this duplicate the necessary amendments in the record should be made. Care must be taken that no original shipping pass shall be put away by the compiling Department as finally done with, until the duplicate has been returned to the Custom House, compared with the original, and needful amendments made. It will be desirable, too, to print in a conspicuous place and in prominent type, on the forms of shipping pass employed in the Custom House, a notice that shippers must return the pass to the Custom House with the endorsement required, after shipment of the goods.

As regards the coasting trade, by Section 156 of the Act the two sections mentioned in the preceding paragraph, which provide for the accurate record of shipments to foreign countries, apply also to this branch of trade. The Local Governments should draw the attention of all officers of Customs to these provisions and instruct them to enforce the law as strictly as in dealing with shippers to foreign ports. Care should also be taken to enforce the responsibility of masters of vessels in the return of manifests, as provided in the Act. The instructions suggested in the preceding paragraph for the guidance of Customs Officers should be held to apply equally to the case of the coasting trade. What the Government of India wants, in fact, is that the measures which under the law will now be taken to secure a correct record of the exports to foreign ports, should be adopted to secure a correct record of the coasting trade where the system of work in Custom-houses is the same for both branches of trade. (G. I., R., A. & C., No. 141-145, dated 14th March 1878; *vide* G. R. No. 1743, dated 5th April 1878.)*

* The classification of articles for the purpose of the returns of the sea-borne trade of India was prescribed by the Government of India,—for the foreign trade in circular No. 412, dated 4th August 1875, for the coasting trade in Resolution No. 141—145, dated 14th March 1878, and for Government stores in circulars Nos. 147—150 and 3368, dated 26th February and 25th October 1879. Revised lists were supplied by the Director General of Statistics with his letter No. 18-M. T., dated 23rd March 1897 (G. R. No. 2786, dated 8th April 1897).

11. In the Resolution of the Government of India, No. 141-145, dated 14th March 1878, instructions were given for reducing the bulk of the volumes containing statistics of trade and navigation annually published in the several maritime provinces of British India. Further experience shows that additional reductions may be made in these volumes without sacrificing their utility, that in fact the usefulness of the volumes will be increased by compression, and it is accordingly directed that the curtailments noted below may be carried out. As the bulk of the volumes will thus be considerably reduced, it is hoped that they will be issued punctually in future.

Volume I.—Foreign Trade.

In table No. 1A the names of ports with a total trade of less value than two lákhs a year should be omitted. Such ports should be grouped at the end of the table thus: "Total of other ports with an aggregate trade of less than two lákhs each."

Tables Nos. 3A and 4A should also be curtailed in the Madras volume by the omission of names of countries, and of subordinate ports the total imports or exports of which are less than one lákh in value yearly.

In tables 12A and 13A all ports with an export trade of less than one lákh of rupees should be grouped together as directed in table 1A.

In tables Nos. 8, 9, 10, 11, 12 and 13, the Government stores exhibited should be confined to the articles enumerated in the revised list of stores prescribed for adoption in Resolution No. 3368, dated the 25th October 1879.

Tables Nos. 15A and 16A for subordinate ports should be omitted, except in the volume for British Burma where 16A may be retained.

In table No. 18 articles imported on account of Government should be omitted, the table being confined to the dutiable articles of imported merchandise which are allowed free of duty from bond or from Custom-houses for the use of private individuals, institutions, &c.,

In table No. 22 of General Imports, "Other articles" should not be shown in the separate tables Nos. 22—2 and 22—4, but should be entered in the same table and immediately after "Principal articles."

In table No. 22—3 (the quantities of dutiable goods passed for home consumption), only those items should be entered in which the quantities cleared differ from the quantities landed, the heading of the table being—

"Principal articles subject to duty, of which the quantities landed from foreign ports differ from the quantities passed for home consumption."

Table No. 22—3, as well as No. 22—2, and No. 15, should exhibit all the details of the import tariff schedule, besides those of the statistical list A, and in table No. 23—1, cotton goods of Indian

manufacture should be shown in the sub-divisions of the tariff for imported cottons, in accordance with paragraphs 13 and 14 of Resolution No. 1972 of the 30th July 1879.

In the Madras volume tables Nos. 22—1A, 22—2A, 23—1A, and 23—2A (for subordinate ports) should be curtailed by the omission of all ports the total imports or exports of which are less than one lákh in value per annum, and by omitting all main heads the total imports or exports of which do not amount to half a lákh in value.

In table No. 24 giving details of the trade with each principal foreign country, those articles need not be separately specified the total trade in which for the province does not amount for the aggregate of the items composing the general head of which it is one of the sub-heads to Rs. 10,000 in any of the five years. And the tables should be omitted for any country the total trade with which in merchandise (imports and exports) does not amount in any one of the five years to one lákh in value. Government stores should be omitted in this table, and metals should be shown only under the main heads, the sub-divisions of these being omitted. Table No. 24A for subordinate ports should be altogether omitted.

In the tables of shipping engaged in the foreign trade, Nos. 6B, 6C, 7B, 8B, 9B, and 10B for subordinate ports should be omitted.

The instructions for grouping, undistinguished, subordinate ports with a limited trade, in tables 1A, 8A, 9A, 12A and 13A, apply more particularly to the Madras volume. The arrangement need not be carried out in the other provincial volumes, if it effects no material diminution in the number of pages now taken up by those tables.

Volume II.—Coasting Trade.

In the Madras volume only, table No. 1A should be curtailed by the omission of ports the total trade of which does not amount to two lákhs a year in value, and tables Nos. 3A and 4A by the omission of subordinate ports in which the imports or exports do not amount to a lákh a year in value, and by not entering separately each Indian port not British, the total figures for these ports being sufficient in these tables.

At present tables Nos. 7 and 8 exhibit respectively the quantities and value of imports of Indian goods, Nos. 9 and 10 of imports of foreign goods, Nos. 11 and 12 of exports of Indian goods, and Nos. 13 and 14 of exports of foreign goods. These tables not only give figures for five years, but also show the classes of ports from and to which the imports and exports are made, and are in consequence somewhat bulky.

In future there will be four abstract tables giving figures for five years in the form shown below—No. 7, of quantity and value of imports of Indian goods; No. 8, of imports of foreign goods; No. 9, of exports

of Indian goods; and No. 10, of exports of foreign goods. As in the abstract tables, Nos. 8 to 13 of volume I of the foreign trade, the table of quantities will be printed on the left page and the table of value on the right page, both tables bearing the same number.

No. 7.

Quantities of the principal articles of Indian produce and manufacture imported coastwise from Indian Ports into the Madras Presidency and its Chief Port in each official year from to

Articles.	Into Madras Presidency.					Into Chief Port, Madras.				
Animals, living... No.										
Apparel ... ... Cwt.										
Caoutchouc, raw.										
Chemical products and preparations										
and so on ...										

There will also be four general tables with figures for one year—No. 11, of quantity and value of imports of Indian goods; No. 12, of imports of foreign goods; No. 13, of exports of Indian goods; and No. 14 of exports of foreign goods. The general tables will be in the form given below:—

No. 11.

Quantities and Value of the principal articles of Indian produce and manufacture imported coastwise from Indian Ports into the Madras Presidency and its Chief Port in the official year

Articles, and ports from which imported.	Madras Presidency.		Chief Port.		Articles, and ports from which imported.	Madras Presidency.		Chief Port.	
	Quantity.	Value.	Quantity.	Value.		Quantity.	Value.	Quantity.	Value.
Animals, living ... ... No.									
From Bombay, Chief port.									
,, ,, Other ports									
,, Bengal, Chief port ...									
,, ,, Other ports...									
,, Madras, Other ports.									
,, Pondicherry									
TOTAL ...									

In these tables, Nos. 11 to 14, it will not be necessary, as hitherto, to give a total for each class of ports, one total for all ports being sufficient, as shown in the form. If the trade in any article with any subordinate port is important, the port should be named instead of being included with "other ports," as, for instance, in the Bengal volume in table No. 11, under the article Tea, the trade with the port of Chittagong should be shown separately.

Government stores need not be detailed in these abstract and general tables, Nos. 7 to 14, the totals of the imports and exports of these stores, as shown in tables Nos. 5 and 6, being sufficient.

No tables are required supplementary to the abstract tables Nos. 7, 8, 9, and 10, to show the trade of the subordinate ports. But this trade should be shown in supplementary general tables, Nos. 11A, 12A, 13A, and 14A, in the following form :—

No. 11A.

Quantity and Value of the principal articles of Indian produce and manufacture imported Coastwise from Indian Ports into the Subordinate Ports of the Madras Presidency in the official year

Articles, and ports from which imported.	CALICUT.		COCHIN.				OTHER PORTS.		TOTAL.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
Animals, living ... ... No.										
From Bombay, Chief port ...										
" " Other ports ...										
" Bengal, Chief port										
" " Other ports ...										
" Madras, Other ports ...										
" Foudicherry										
Total ..										

In the Madras volume, in tables Nos. 11A to 14A, the columns for subordinate ports will extend across the opening of two pages, the trade of as many ports as can be shown in this space being distinguished separately, and the rest being included in the column for "other ports." The ports named will be entered in the order of their importance as to trade. In the other provincial volumes it will suffice to distinguish separately the trade of as many ports as can be entered on the breadth of one page. The size of page of the Madras volume should be reduced so as to make it correspond with the other local volumes.

Tables Nos. 16—1, 16—2, 16—3, and 16—4, with the corresponding tables A for subordinate ports, are not required and should be omitted in future.

In the tables of shipping engaged in the coasting trade, Nos. 12A to 15A are to be omitted.

In the Bombay volume the appendix showing the trade and navigation of Sind should not be published in future, as these accounts are already given in the volumes published separately for that province. (G. I., F. & C., No. 11 C., dated 15th January 1880; *vide* G. R. No. 384, dated 23rd idem.)

12. In the forms for the annual volume of trade and navigation prescribed for adoption in the Resolution of the Department of Revenue, Agriculture and Commerce, No. 66C.—69C., dated 9th April 1875, "Principal articles" are all articles enumerated in the alphabetical list of articles (A) issued by that Department and "Other articles" are those not enumerated in that list. It is therefore necessary that in the volumes of the annual accounts of trade,

the tables showing quantities and values of articles should invariably enumerate all the articles entered in list A in which there has been any trade during the year. In the supplementary tables of general imports and exports, Nos. 22—2, 22—2A, 22—4, 22—4A, 23—2, 23—2A, 23—4 and 23—4A, should be entered in detail "Other articles," or those not enumerated in list A and in the tables showing the principal articles.

Care should also be taken to enumerate, in all the tables in which countries are shown, all the foreign countries entered in list B issued by the Department of Revenue, Agriculture and Commerce in which there has been any trade during the year, no countries being included under the head "Other countries," except those unenumerated in list B. Tables Nos. 24—1 to 24—3A should also contain a separate table for each country with which there has been any trade. (G. I., R., A. & C., No. 161, dated 7th March 1876; *vide* G. R. No. 1725, dated 18th idem.)

13. In the trade and navigation accounts when articles are grouped under a major heading, all particulars should be given in detail for each article separately. It is to be understood that none of the articles now separately shown in the monthly or annual returns are to be omitted or grouped with "all other articles", but care should be taken to class them properly in accordance with the prescribed classification.

There is no objection to the retention of tariff values in the accounts kept in the Custom House if the Commissioner thinks their retention would be advantageous for any purpose, but in accounts published for general information only real values should be shown. The exhibition of tariff values is for statistical purposes quite misleading and calculated to produce serious errors. In the table of average prices printed in the annual volume published by the Government of India, for instance, the prices are deduced from the declared real values, which in many cases are tariff values, differing largely from the actual market values. Again, in making comparison between the value of trade in a term of successive years much trouble and confusion are likely to arise, and have in fact arisen, in comparing the values of trade in tariffed articles when the tariff valuations of such articles have undergone alterations during the period of comparison. In such cases, unless allowance is made for increases or decreases in the tariff valuations (which may be overlooked by or unknown to the person examining the figures), the recorded results are misleading. In the returns furnished to the Government of India, therefore, only real values should be shown. (G. I., R., A. & C., No. 195, dated 6th March 1875; *vide* G. R. No. 1555, dated 13th idem.)

14. The values entered in the returns of the sea-borne trade of all imported goods subject to duty, whether at tariff rates, or *ad valorem*, or ac-

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cording to quantity, should be their wholesale market value when ascertainable, less duty (if dutiable), and trade discount (if any is allowed); and, where such value is not ascertainable, the estimated cost to the importer of the goods laid down at the port of entry (before payment of duty), or, in other words, the wholesale cash price of the goods *in bond*. (G. I., R., A. & C., No. 257-260, dated 22nd May 1877; *vide* G. R. No. 3498, dated 5th June 1877.)

15. In all cases, where feasible, imports, whether liable to duty or not, are to be valued for statistics, and if dutiable *ad valorem* are to be assessed for duty in accordance with the terms of the law as given in Section 30 of Act VIII of 1878.

Recently it was brought to notice that in Calcutta when a person not engaged in trade imports articles for his personal use and produces an invoice, the duty is taken on the invoice value reckoned in Indian currency at the rate of ten rupees to the pound sterling, if the importation is considered to be a private affair and not a trade transaction. In Bombay also it is understood to be the practice in similar cases, including importations by parcel post, to levy the duty on the invoice value increased by 10 per cent. for exchange. Both practices are erroneous, and the ruling stated above should be applied to these as to other cases wherever it is feasible to apply it.

It may be, however, that occasionally it is not considered necessary to question the value entered in the invoice, but on such occasions it should be remembered that due allowance must be made for the rate of exchange. The addition to the invoice value might, in the absence of any objection on the part of the importer, be without any considerable risk of error based on the advertised official rate of exchange for the year, to avoid constant change resulting from fluctuations.

As a general rule invoice values are not to be accepted as a sole guide except in the cases of small personal importations where the good faith of the importer may be reasonably assumed.

These orders apply to both foreign and coasting trade, and the procedure to be observed for the valuation of all dutiable and non-dutiable goods in the foreign and coasting trade should be that herein set forth, that is to say, that duty should not be included in the value. But in the cases of Indian salt and Indian spirit, and any similar cases in future, the values to be recorded, in the coasting trade, should include excise duty, when that duty has already been paid at the place where the article is manufactured or before its shipment by sea. On the same principle, (1) in the case of foreign goods exported or imported coastwise, the duty paid on first importation should not be deducted from the value in the coasting trade returns, and (2) in the case of opium which has been imported by land into British Indian Territory and is then exported coastwise or to foreign countries, the pass-fee which

was charged on importation by land should not be deducted from the value in the return of exports. (G. I., R., A. & C., No. 122-C., dated 1st May 1879; *vide* G. R. No. 2474, dated 9th idem; and G. I., F. & C., Nos. 4368, dated 10th August 1888, and 105-S., dated 27th March 1889; *vide* G. Rs. Nos. 6391, dated 22nd September 1888 and 2806, dated 13th April 1889.)

16. A not unusual cause of error in the returns of trade is the double entry of goods, first as a portion of the cargo, and secondly in the complete cargo of the vessel. A warning on this head should be given to all Customs Officers at the ports. (G. I., R., A. & C., No. 82-85, dated 22nd January 1875; *vide* G. R. No. 700, dated 4th February 1875.)

17. The import registers of the several Sea Custom-houses of British India should show "Arms, Ammunition and Military Stores" (distinguishing the countries whence they have been imported) in the following detail, *viz*:—

"Arms, Ammunition and Military Stores.

Fire Arms—	
Locks	No. and value.
Do. parts of	Ditto
Stocks	Ditto
Barrels	Ditto
Other sorts	Ditto
Bayonets and sword bayonets...	Ditto
Ammunition—	
Gun flints	Ditto
Percussion caps	Ditto
Cartridges	Ditto
Do. cases	Ditto
Gunpowder, Common ...	Lbs. and value.
Ditto Sporting ...	Ditto
All other sorts, including Military Accoutrements, Uniforms, &c., but excluding Military and other Regulation Accoutrements and uniforms imported for private use by persons in the public service.	Value.

(G. I., F. D., Nos. 566, dated 30th January, and 78, dated 28th April 1873; *vide* G. Rs. Nos. 748, dated 10th February, and 2748, dated 14th May 1873.)

18. Care should be taken to secure exact correspondence between the special cotton return furnished for publication in the supplement to the *Gazette of India* and the ordinary trade and navigation returns, the fractions of cwts. being treated uniformly by rejecting fractions of half a cwt. and under, and taking those above 56 lbs. as a whole cwt. The instructions given in Resolution No. 66C.-69C., dated 9th April 1875, as to the preparation of all accounts of trade and navigation on the same basis, so as to ensure identity in the final results published by the Government of India and in the several publications of the Local Governments respectively, should be strictly observed. (G. I., R., A. & C., Nos. 327, dated 12th June 1875, and 2, dated 4th January 1876; *vide* G. Rs. Nos. 3592,

dated 25th June 1875, and 482, dated 22nd January 1876.)

19. In the monthly returns and annual tables of the shipping engaged in the coasting trade, native craft are already distinguished, and it is merely necessary in these returns and tables that care should be taken to include under the head "Native craft" only Indian vessels, not square-rigged, sailing under British colours, or belonging to Native States, such as Maldive and Cutch vessels; other vessels which are not square-rigged, such as Portuguese, Arab, Chinese, Siamese or Mekrani, &c., being shown under their respective nationalities.

In the monthly returns of sailing vessels engaged in the foreign trade, native craft should be shown separately in a column following that for the total of foreign shipping.

In the shipping tables in the local annual volume, native craft have hitherto been distinguished, and this should continue to be done in the volume in the new forms of tables, as explained below.

In tables Nos. 1, 1*a*, 6*b* and 6*c*, native craft will be included, undistinguished as such, under the head of sailing vessels.

In the tables Nos. 3, 4, 3*a* and 4*a*, native craft should be separately distinguished against each country, such as Arabia, Ceylon, &c., in the trade with which such craft are employed.

In tables Nos. 5, 5*a*, 6 and 6*a*, native craft should be separately shown in a line after foreign sailing vessels.

In tables Nos. 7, 8, 9 and 10, 7*a*, 8*a*, 9*a* and 10*a*, and 7*b*, 8*b*, 9*b*, and 10*b*, a column showing native craft separately should be inserted after that of "Total foreign;" the grand total being of British, British Indian, and foreign vessels, and native craft. (G. I., R., A. & C., No. 161 C.-164 C., dated 19th July 1876; *vide* G. R. No. 4331, dated 28th idem.)

20. It appears that in the import and export trade reports received by the Government of India sufficient explanation is not given in cases of fluctuations of trade. In all such cases the Collector of Customs should explain the causes of the increase and decrease, where this is considerable, in the export or import of each important article of commerce. Thrown into daily contact, as the Collector necessarily is, with the leading members of the European mercantile community, and with the whole body of native traders and dealers, it should always be easy for him, if he properly utilizes the advantages he enjoys, to explain satisfactorily at the close of the year the more important fluctuations in the trade of the port over which he presides, and it should be impressed upon all officers responsible for the realization of customs dues, at each of the ports of British India, that to furnish such explanations constitutes one of the most important branches of their duty. (G. I., R., A. & C., No. 93, dated 15th July 1872; *vide* G. R. No. 3623, dated 26th idem.)

21. The trade and navigation returns for the Presidency of Bombay should contain information regarding the trade between Aden and other countries than India, for though Aden is regarded, in connection with commercial statistics, as a foreign port, it is politically and administratively subordinate to the Government of Bombay. (G. I., R., A. & C., No. 605, dated 16th October 1875; *vide* G. R. No. 6959, dated 11th December 1875.)

22. In the Annual Trade and Navigation Returns and Report for Aden the causes of the decrease or increase of trade should be fully stated, and suggestions made for facilitating and encouraging trade. (G. R. No. 5283, dated 8th August 1882.)

23. For statistical purposes it is necessary that the correct quantities and values of goods imported to and exported from Aden should be carefully registered. Under these circumstances, the proposal made by the Resident that copies of the manifests in the case of square-rigged vessels and declarations by the Nákodás of native craft should be accepted as sufficient evidence of the quantity and value of goods imported and exported at Aden cannot be adopted. This proposal involves a less accurate (though easier) method of preparing the statistics, but it is desirable that the returns of the trade of Aden should be prepared in such form as to admit of the details being classified under the same headings as the trade of British Indian ports and published, as at present, in the 2nd Volume of the annual statements of the trade and navigation of British India.

In order, however, to afford some relief to the trade registration establishment at Aden, the Governor General in Council has no objection to the figures for one year only, instead of the figures for five years, being given in future in the abstract tables of trade Nos. 1 to 7 and in the abstract tables of shipping Nos. 12, 13 and 14, it being understood that errors discovered or alterations made in the figures after their submission will be duly notified. The returns Nos. 18 and 19 received from Aden giving in detail of ports the imports and exports from and to places on the African and Arabian coasts are not required in the Finance and Commerce Department, and their submission may be discontinued, but it is left to the Government of Bombay to decide whether for local purposes they should be kept up or not. (G. I., F. & C., No. 3934, dated 23rd September 1882; *vide* G. R. No. 7266,* dated 18th October 1882.)

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* The Political Resident, Aden, was informed in this Resolution that Returns Nos. 18 and 19 need not be submitted to Government. In his report on the Trade and Navigation Returns of Aden for the year 1882-83 the Political Resident reported that this concession had been taken advantage of, but that Returns Nos. 18 and 19 had been kept up in the Trade Registration Office at Aden, as from them alone could statistics of the trade of surrounding ports be gathered and from a local point of view those returns were of the greatest value.

24. The annual report and returns of the trade and navigation of Aden should be transmitted to the Government of India at the same time as that for the Presidency of Bombay, *i. e.*, not later than 1st August in each year. (G. I., F. & C., No. 151 S., dated 17th September 1883; *vide* G. R. No. 7406, dated 5th October 1883.)

25. The annual statement of the trade and navigation of Sind should be submitted to Government by the 15th September in each year at latest so as to allow of copies being transmitted to the Government of India by the 1st October. (G. R. No. 8255, dated 10th November 1883.)

26. To enable a comparison to be made as early as possible between the figures in the provincial volume of accounts and those in the volume for British India, proof sheets of the following tables of sea-borne trade and navigation should be sent to the Government of India as soon as they are ready in anticipation of the complete volume :—Nos. 15 to 23 of foreign trade, Nos. 2, 7, 8, 9 and 10 of foreign shipping, No. 15 of coasting treasure, and Nos. 12 to 15, 16—1 and 16—2 of coasting shipping. (G. I., R., A. & C., No. 2, dated 5th May 1879; *vide* G. R. No. 2636, dated 19th idem.)

27. The records of trade appertaining to the Customs Department in this Presidency should be carefully preserved for at least ten years. The following papers should, however, be preserved for three years only :—

(1) Bills of entry and other documents relating to the passing of goods into town.

(2) Shipping bills, export general manifests and other documents relating to the passing of goods for exportation.

(G. I., R., A. & C., No. 303-306, dated 27th May 1875, and G. I., F., & C., No. 6—S.-G., dated 17th April 1896; *vide* G. Rs. Nos. 3230, dated 8th June 1875, and 5104, dated 30th June 1896.)

28. The Commissioner of Customs and the Commissioner in Sind should cause to be prepared statements, in the following form, of the Customs duty on imports and exports of merchandise exclusive of salt realized month by month, in advance of the trade returns. As it is intended to compile a consolidated statement as early as possible after the close of the month, the Collectors of Customs at Bombay and Karáchi should furnish the statements direct to the Government of India by post soon after the close of each month :—

Total Gross and Net Revenue, exclusive of Salt, in the Province of in the month of 189 .

GROSS REVENUE ON IMPORTS.	DUTY COLLECTED.
Arms, ammunition, and military stores	
Liquors —	
Spirit	
Other liquors	
Apparel, drapery, &c.	
Chemical products and preparations ...	
Cotton Manufactures—	
Twist and yarn	
Piece-goods, grey	
,, white	
,, coloured	
Other goods...	
Drugs, medicines and narcotics ...	
Dyeing and tanning materials ...	
Glass and glassware	
Hardware and cutlery	
Metals —	
Copper	
Iron and steel	
Silver	
Tin	
Other metals	
Oils, Petroleum	
Paints and colours	
Paper	
Provisions	
Silk, raw and manufactured	
Spices	
Stationery	
Sugar	
Tea	
Umbrellas	
Wood and timber	
Woollen goods	
Imports by post	
All other articles	
Total, Gross Revenue ...	
Total, Net Revenue* ...	
EXPORTS.	
Rice and rice-flour	
Gross Revenue ...	
Net Revenue* ...	
Grand Total, Gross Revenue ...	
Grand Total, Net Revenue ...	

*After deducting refunds and drawbacks.

Collector of Customs.

CUSTOMS HOUSE,

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(G. I., R., A. & C., No. C.-71, dated 8th April 1875; *vide* G. R. No. 2224, dated 15th idem, and G. I., F. & C., Nos. 2097, dated 8th August 1879 and 113 S., dated 29th April 1895, to the address of the Commissioner of Customs, Salt, Opium and Abkári and the Collector of Customs, Karáchi.)

29. The amount of duty levied on *all* goods on which duty was payable during the month should be entered both in the trade returns and the monthly reports of Customs duty collected irrespective of the amount of duty actually realized in cash during the month, and it should be taken as a strict rule that, so far as the trade accounts are concerned, Government revenue falling due in any month is to be regarded as having been realized during the month and is to be shown accordingly in the trade returns. On no account must there be any discrepancy whatever in future between two sets of trade returns both for the same period and relating to the same subject.

The practice of excluding passengers' baggage from the returns of trade is correct, but the duty collected on such baggage should always be shown in every return which purports to be a statement of the Government Customs revenue, the duty being entered in the trade returns under the head of "all other articles, including penalty duty." All difference between the actual collections of cash and the amount of duty levied may be completely removed if due care be taken to adjust the accounts of duty levied on a deposit or security, by cash payment before the end of the official year, and also by crediting petty customs under their proper heads both in the trade accounts and the cash accounts of revenue collected. Endeavours should be made to secure complete accord between the two sets of figures.

These instructions apply to export as well as to import revenue. The proper plan to follow is to enter in the trade returns the export revenue falling due or levied during a month, as it falls due and is levied on permission being given for the shipment of goods. This plan will ensure agreement between the actual collections of cash as given in the Customs administration report and the actual amount of duty levied on goods passed for shipment, provided that deposit accounts are adjusted before the close of the year by payments of cash.

The Government share of the Customs revenue realized at Cambay should not only be included in the monthly reports of Customs duty collected, but should also appear in the trade returns. (G. I., R., A. & C., Nos. 475, dated 21st September 1876, and 84, dated 29th May 1879; *vide* G. Rs. Nos. 5569, dated 29th September 1876, and 3134, dated 14th June 1879.)

30. All miscellaneous receipts should be excluded from the monthly returns of the Customs revenue furnished to the Government of India and from the

duty statements of the trade and navigation statistics returns, and only the duty levied in accordance with the Tariff Act should be shown. (G. I., R., A. & C., No. 9, dated 5th January 1878; *vide* G. R. No. 192, dated 14th idem.)

31. Arrangements should be made for the transmission to the Government of India, with the trade and navigation statistics returns, of monthly returns of the duties levied in accordance with the provisions of the Tariff Act on goods carried by land across the frontiers of Foreign States on the sea-coast in the Bombay Presidency, in the same detail as the returns of duty realized at the sea-ports which accompany those returns. The total amounts of duty, gross and net, realized on imports and exports separately, should be telegraphed every month to the Government of India along with the amounts realized at the sea-ports (but in a separate item), for publication with those figures in the *Gazette of India*. The figures should also be embodied in a separate table in Part I of the annual volumes of the trade and navigation statistics of the Bombay Presidency. Returns of the trade across the frontiers of the Foreign European and Native territory on the sea-coast in the Bombay Presidency should also be furnished monthly. (G. I., R., A. & C., No. 159, dated 2nd April 1878; *vide* G. R. No. 1977, dated 17th idem.)

32. Returns of the duty refunded should also be submitted along with the monthly returns showing the duty levied on the frontiers of the Foreign States on the sea-coast in the Bombay Presidency. (G. I., R., A. & C., No. 531-C., dated 19th November 1878; *vide* G. R. No. 6082, dated 26th idem.)

33. Instead of the Returns of Shipping (Nos. 2 and 3) hitherto furnished, two statements in the annexed form should be forwarded as soon after the close of the official year as possible :—

B 1955—19 T

No. 1.

Number and tonnage of steamers and sailing vessels, distinguishing their nationality, which entered and cleared with Cargoes (including their repeated voyages) from and to foreign ports, and British Indian ports in other presidencies and within the Presidency, and from and to Indian ports not British, at the chief port and each subordinate port in the Presidency of , in the official year.

Ports at which entered.	ENTERED WITH CARGOES.																								CLEARED WITH CARGOES.																								Ports from which cleared.
	British.				British Indian.				Foreign.				Native Craft.				Total.								British.				British Indian.				Foreign.				Native Craft.	Total.											
	Steam.		Sailing.		Steam.		Sailing.		Steam.		Sailing.		Steam.		Sailing.		Steam.		Sailing.		Steam and Sailing.		Steam.		Sailing.		Steam.		Sailing.		Steam.		Sailing.		Sailing.	Steam.		Sailing.		Steam and Sailing.			
	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.		
Chief Port. (*Name.*)																																																	Chief Port. (*Name.*)
From Foreign ports																																																	(Details as opposite.)
From British ports in other Presidencies																																																	To Foreign ports, etc.
From British ports within the Presidency																																																	
From Indian ports not British .																																																	
Total of all ports ...																																																	
Subordinate Ports. (*Name.*)																																																	
(Details as above for each Subordinate port.)																																																	
Total of Subordinate Ports. (*Details as above.*)																																																	
Total of all Ports ... ... (*Details as above.*)																																																	

No. 2.

Number and tonnage of steamers and sailing vessels, distinguishing their nationality, which entered and cleared with ballast (including their repeated voyages) from and to foreign ports, and British Indian ports in other Presidencies and within the Presidency, and from and to Indian ports not British, at the chief port and each Subordinate port in the Presidency of , in the official year. (G. I., R., A. & C., No. 250, dated 12th April 1876; *vide* G. R. No. 2516, dated 25th April 1876.)

34. The Commissioner of Customs, Bombay, and the Collector of Customs, Karáchi, should forward statements of the number and tonnage of steamers which entered and cleared from and to foreign countries *viâ* the Suez Canal at ports in Bombay and Sind respectively as soon after the close of the official year as possible for transmission to the Government of India. (G. I., R., A. & C., No. C.-272, dated 6th September 1876; *vide* G. R. No. 5233, dated 12th idem.)

35. The Commissioner of Customs and the Commissioner in Sind should transmit direct to the Government of India as soon after the close of the official year as possible the following returns required for incorporation with the annual statement of the Trade and Navigation of British India:—

(1) Returns of shipping engaged in the foreign and coasting trade at each port.

(2) A return of the number and tonnage of steamers which entered and cleared from and to foreign ports *viâ* the Suez Canal.

(3) Returns of the total value of imports and exports of merchandise and treasure at each port. (G. I., R., A. & C., No. 239, dated 21st May 1879; *vide* G. R. No. 2772, dated 27th idem.)

36. The simplest and only feasible mode at present of introducing greater accuracy into the shipping accounts of each port is to record at each British Indian port the exact course which a vessel has taken and is about to take, without reference to the destination of the cargo taken on board. For instance—a vessel from Southampton touching at Suez, Aden and Galle on the way, with the bulk of her cargo for Calcutta, touches at Madras, discharges cargo and takes in cargo both for Calcutta and for foreign ports (to be retained on board at Calcutta), comes to Calcutta, receives foreign and Madras cargo and calls again at Madras (homeward bound) discharging cargo from Calcutta, and also taking cargo for foreign ports. The record would be—

(1) at Madras—entered from United Kingdom and cleared to Calcutta;

(2) at Calcutta—entered from Madras and cleared to Madras;

(3) at Madras—entered from Calcutta and cleared to United Kingdom.

At the first British Indian port at which a vessel arrives on her inward voyage, she should be recorded as having entered from the first foreign port from which she cleared. Thus in a vessel arriving at Madras from the United Kingdom, after having touched at Suez, Aden, Galle and Pondicherry, the record should be—entered from the United Kingdom. And in the same way, at the British Indian port from which the vessel clears to foreign ports (including foreign Indian ports), she should be shown as cleared, not to the first foreign port, but to the ultimate destination. Thus in a vessel

clearing from Calcutta for Galle, *viâ* Madras and Pondicherry, she should be shown at Calcutta as cleared for Madras, and at Madras as cleared for Galle; and in the case of a steamer clearing from Calcutta for Madras, Galle, Aden, Suez and Southampton, and taking cargo also for Penang, China, Melbourne, Venice and Marseilles, she should be shown at Calcutta as having cleared for Madras; and at Madras she should be shown as having cleared for Southampton.

A vessel clearing from one British Indian port to another, and also visiting intermediately a foreign port or a foreign Indian port, should be shown as cleared to the first British Indian port at which she is to call, and at this port she should be shown as entered from the last British Indian port at which she cleared. Thus, if a steamer clear from Calcutta for Madras, Pondicherry, Galle, Vengurla and Bombay, she should be shown at Calcutta as cleared for Madras; at Madras as entered from Calcutta, and cleared for Vengurla; at Vengurla as entered from Madras and cleared for Bombay; and at Bombay as entered from Vengurla.

The foregoing instructions may be summarized as follows:—

In the case of a vessel arriving from	several Foreign ports several British Indian ports British Indian and Foreign ports.	She should be shown as having entered from	the first Foreign port. the last British Indian port. the " " "
In the case of a vessel clearing to...	several Foreign ports several British Indian ports Foreign and British Indian ports	She should be shown as having cleared to	the last Foreign port. the first British Indian port. the " " "

(G. I., F. & C., No. 905, dated 1st June 1881; *vide* G. R. No. 3367, dated 11th idem.)

37. The Commissioner in Sind and the Commissioner of Customs, Salt, Opium and Abkári should furnish the Finance and Commerce Department of the Government of India with a monthly statement of the quantity in ounces and value in rupees of gold and silver imported into British India, the following details in regard to the description of the metals being given:—

Gold—
- (1) Bullion (bar, ingots, &c.)
- (2) Coin—
  - (*a*) Sovereigns and half sovereigns.
  - (*b*) Other coin.

Silver—
- (1) Bullion—
  - (*a*) Bar.
  - (*b*) Sycee.
- (2) Coin—
  - (*a*) Government of India rupees.
  - (*b*) Other rupees (*e.g.*, German and British East African).
  - (*c*) Dollars, chopped and unchopped.
  - (*d*) Other coin.

These statements should be supplementary to the returns of imports and exports of treasure furnished to the Government of India with the monthly accounts of trade and navigation and should accompany those accounts. The conversion of tolas into

ounces should be made on the uniform basis of 1 tola to $\frac{3}{8}$ ounce. (G. I., F. & C., Nos. Stat.-3443, dated 9th August, and 168 S., dated 14th October 1893; *vide* G. R. No. 6253, dated 29th August 1893, and G. M. No. 7613, dated 18th October 1893.)

38. In the coasting trade and navigation returns the trade with the Andaman and Nicobar Islands should be classed as trade with the Bengal Presidency. (G. I., R., A. & C., No. C.-307, dated 22nd September 1876; *vide* G. R. No. 5521, dated 27th idem.)

39. Trade with the ports of His Highness the Gáekwár, the Thákur of Bhávnagar and the Navab of Cambay which have been declared to be British Indian ports for certain specified purposes under the Customs Act, should be recorded in the trade returns under the head of "Indian Ports not British" according to their locality as is done in the case of all other ports. Thus trade with those ports which are situated in Káthiáwár should be entered (undistinguished) under Káthiáwár and new heads should be opened in the returns for Cambay and for the two ports belonging to the Gáekwár which are not situated in Káthiáwár. The headings in the returns for foreign (native) ports in the Bombay Presidency will then be as follow:—

Cutch.
Káthiáwár.
Foreign Konkan.
Cambay.*
Gáekwár's Territory.

(G. I., F. & C., Nos. 2547, dated 30th August 1879, and 138 C., dated 24th December 1879; *vide* G. Rs. Nos. 6272, dated 24th November 1879, and 51, dated 6th January 1880.)

40. Trade with the foreign ports of the States of Travancore and Cochin should be classed under the head "Indian Ports not British" as in the case of trade with ports belonging to the Native States of Cutch and Káthiáwár. Trade with the port of Cochin, which is British and not foreign, should be classed as trade with the Madras Presidency. (G. I., R., A. & C., No. 263, dated 22nd May 1877; *vide* G. R. No. 3530, dated 6th June 1877.)

41. Trade carried on with the ports of the Native States of Cochin and Travancore which, by the Notification of the Government of India, No. 1131, dated 30th June 1865, have been declared to be British Indian ports for certain specified purposes under the Customs Act, should be recorded as trade with 'Indian Ports not British.' (G. I., F. & C.,

* By the Notification of Government of India, No. 2559, dated 1st August 1884, republished at p. 577 of the *Bombay Government Gazette* of 6th idem under Government Notification No. 6706, dated 20th idem, all goods imported from, or exported to, the port of Cambay into or from any Customs port in British India, are to be treated, as regards the levy of Customs duties and the payment of drawbacks under the Sea Customs' Act, 1878, as goods imported from or exported to a Customs port, as the case may be.

No. 2811, dated 16th September 1880; *vide* G. R. No. 5070, dated 25th idem.)

42. The trade with Mozambique and that with Zanzibar should be separately shown in the monthly and annual returns of trade and navigation statistics prepared in Bombay and Sind. (G. I., R., A. & C., No. 492, dated 8th December 1877; *vide* G. R. No. 36, dated 3rd January 1878.)

43. In the monthly and annual returns of vessels built and first registered at each port which are prepared under the Government of India's orders contained in their circulars No. 78-81, dated 22nd January 1875, and No. 66C.-69C., dated 9th April 1875, all vessels whether registered under the English Merchant Shipping Act or under any of the Indian Acts should be shown. (G. I., R., A. & C., No. 74C., dated 9th May 1877; *vide* G. R. No. 3162, dated 17th idem.)

44. Registrars of Shipping at the several ports in the Bombay Presidency should furnish the Registrar General of Shipping in London with annual returns of all vessels locally registered in India. These returns should be forwarded at the same time and in the same form as the annual returns of vessels imperially registered are sent. It is not intended that the return to be rendered to the Registrar General should include the vessels registered under Bombay Act XIX of 1838. It should embrace only vessels registered under the India Act X of 1841, and the British Merchant Shipping Act of 1854, and should include all such vessels on the register up to 31st December. (G. I., F. & C., Nos. 137, dated 12th April, and 4246, dated 17th October 1882; *vide* G. Rs., Marine Department, Nos. 245, dated 5th May, and 532, dated 15th November 1882.)

45. Previous to the imposition, in 1875, of duty on salted fish imported into the Bombay Presidency, all the imports of salted and of sun-dried fish were recorded together in the trade returns, and since then the imports of salted fish alone were returned separately by the Collector of Salt Revenue, Bombay, while those of sun-dried fish were grouped undistinguished under the head 'Provisions.' The Government of India in the Revenue, Agriculture and Commerce Department observed that this change had the inconvenient effect of making accurate comparison and verification of the results of the tax impossible, that it should not have been made without intimation to that Department, and that no change of this kind should in future be made without being previously reported to that Department. (G. I., R., A. & C., No. 88, dated 17th June 1879; *vide* G. R. No. 3448, dated 1st July 1879.)

46. Changes in the record of statistics introduced by Collectors of Customs in a single province must produce error in the Indian statistics of trade and vitiate comparisons with the statistics of previous years or of other provinces or countries. Col-

lectors of Customs should therefore under no circumstances make any change in the record without previous reference to and sanction from the Government of India in the Finance and Commerce Department. (G. I., F. & C., No. 295 S., dated 31st October 1887; *vide* G. R. No. 7802, dated 14th November 1887.)

47. As a general rule the Departments which land and ship stores are unable at the time of import or export to furnish the Custom House with a detailed description of the stores and their quantity and value. All that they need be required to do at this time is to give the number of packages, a general description of the goods, the name of the vessel conveying the stores, and the port from or to which they have been imported or are to be exported. These particulars should be entered by the Customs Department in a register, for the purpose of securing subsequently the complete details needed for the trade accounts.

These details should be furnished to the Customs Department, as early as practicable, in a monthly statement of the stores landed and shipped by or for each Department of Government. In Calcutta such statements are at present sent to the Collector of Customs by the Examiner of Medical Accounts and by the Commissariat Department; and in Bombay the Accountant General furnishes the Customs Department with the accounts of stores imported. Heads of all Departments importing and exporting stores should furnish the monthly statements promptly to the Collector of Customs, whose duty it will be to bring to notice any failure to supply the details required. Ordinarily the returns for any month ought to be furnished within a week after the expiry of the month. In the case of articles received from England, the receipt of the invoice from the Store Department will have to be awaited. It has been explained by the Director General of Stores at the India Office that he is unable to prepare the invoices early enough for them to reach India as soon as the stores, but that they are sent with the greatest possible expedition. (G. I., F. & C., No. 3368, dated 25th October 1879; *vide* G. R. No. 5910, dated 5th November 1879.)

48. In the provincial trade reports figures should not be rounded, and conversion from one denomination to another should be made at the exact number of pounds which a maund represents in each case. (G. I., F. & C., No. 895, dated 10th June 1881; *vide* G. R. No. 3665, dated 25th idem.)

49. Dutiable articles of foreign merchandise first imported on payment of duty, subsequently exported without refund or drawback of duty being allowed, and again imported without payment of duty should at the time of such re-importation be shown in the monthly trade return No. 10-1 and in the annual table No. 22-1 of free imports with a foot-note explaining why they have been admitted

free of duty. They should also be shown in the monthly return No. 18-1, and the corresponding annual table No. 18 of articles allowed free for the use of private individuals, institutions, &c. (G. I., F. & C., No. 3664, dated 19th October 1881; *vide* G. R. No. 6489, dated 31st idem.)

50. In the monthly and annual accounts of the Trade and Navigation of British India the total value of the merchandise and treasure imported and exported *viâ* the Suez Canal is exhibited, but it is very desirable that the value of the trade with each country passing through the Canal should be shown in these accounts separately from the trade carried by other routes, as for example, round the Cape of Good Hope.

The additional statistics will appear only in the Imperial volume for British India and the tables in the Provincial volumes of the trade and shipping *viâ* the Suez Canal will remain unchanged.

Annual returns, however, will be required of the trade and shipping of the Bombay Presidency and of the Province of Sind with each foreign country *viâ* the Canal, for use in preparing the tables for the whole of British India. The Commissioner in Sind, the Commissioner of Customs, Salt, Opium and A'bkári, and the Political Resident, Aden, should transmit the returns direct to the Government of India so as to reach that Government by 1st June. (G. I., F. & C., Nos. 4898, dated 13th November 1882, and 63-S., dated 9th May 1884; *vide* G. Rs. Nos. 602, dated 24th January 1883, 4048, dated 20th May 1884, and 5005, dated 21st June 1884.)

51. In the monthly trade return No. 15 showing the gross amount of import duty collected on each article, the amount of duty collected on salt, salted fish, opium and spirits imported from foreign ports should be shown separately from the amounts collected on imports coastwise.

The same distinction should be made in the monthly trade return No. 17, in which the drawbacks paid and duty refunded should be shown separately for each of the articles above-named when imported from foreign ports and when imported coastwise.

The distinction should also be carried out in the corresponding tables of the annual statement of trade and navigation Nos. 15, 15A and 17. (G. I., R., A. & C., Nos. 188-C., dated 28th July 1876, and 496-C., dated 11th November 1878; *vide* G. Rs. Nos. 4495, dated 7th August 1876, and 5927, dated 18th November 1878.)

52. A diversity of practice exists in regard to the inclusion in returns Nos. 15 and 16 in the Provincial Annual Volumes of trade and navigation of figures of duty collected on passengers' baggage. In the volumes for Bengal and the Bombay Presidency the figures are entered separately against the heading 'Passengers' Baggage'; while in those for

the Madras Presidency, Sind and British Burma the figures are apparently distributed among the articles in the body of the returns.

This latter practice will be adopted in future in the consolidated statements prepared by the Government of India, and should also be followed in the compilation of the Provincial Annual Volumes.

These instructions apply also to the figures of duty collected at Cambay, Bilimora and Navsári. (G. I., F. & C., No. 62-S., dated 13th February 1885; *vide* G. R., No. 1794, dated 2nd March 1885.)

53. In the monthly returns of Customs duty Nos. 15 and 16 the figures of duty realized on passengers' baggage should be distributed among the respective articles in the body of the returns. (G. I., F. & C., No. 95-S., dated 24th March 1894, to the Commissioner of Customs, Salt, Opium, and A'bkári.)

54. The monthly trade return No. 17, showing the description and value of goods on which drawbacks have been paid, or duties have been refunded, should exhibit separately the articles imported and those exported, the total amount of drawbacks and refunds being shown for imports, and the total amount of refunds for exports.

The table No. 17 of Part I (Foreign Trade) of the forms prescribed for the annual volume should also show separately the articles of import and export. (G. I., R., A. & C., No. C.-9, dated 25th April 1876; *vide* G. R. No. 2843, dated 11th May 1876.)

55. The articles* noted below should be invariably entered in the monthly trade return No. 18 of the new series (showing the quantities of certain principal articles of imported merchandise remaining in bond). It will of course be discretional with the Customs authorities to enter in this return, in addition to the articles now prescribed, any other articles which it has hitherto been the practice to enter in the corresponding return No. 15 of the old series, or which may at any time seem to be of sufficient importance to require insertion:—

Cotton—		
Twist and Yarn	... ...	lb.
Piece goods—		
Grey	... ...	yds.
White	... ...	"
Coloured and printed or dyed	... ...	"
Thread	... ...	lbs.
Canvas	... ...	yds.
Liquors—		
Ale, beer, and porter	... ...	gals.
Spirit: Brandy	... ...	"
Spirit: Rum	... ...	"
Spirit: Liquors	... ...	"
Spirit: Other sorts	... ...	"

Metals—	
Brass	... cwts.
Copper	... "
Iron	... "
Lead	... "
Steel	... "
Tin	... "
Zinc or spelter	... "
Salt	... tons.
Silk, raw	... lbs.
Silk, manufactures of—	
Piece goods	... yds.
Sugar	... lbs.
Wool, manufactures of—	
Piece goods	... yds.

(G. I., R., A. & C., No. 375, dated 10th July 1875; *vide* G. R. No. 4173, dated 23rd idem.)

56. A heading for articles exported by post similar to the head "articles imported by post" should be opened in the monthly and annual trade returns.

In the case of exports there being a difficulty in making the required distinction between articles of Foreign and those of Indian origin, the Government of Bombay proposed that the required distinction be made by assuming that all articles exported by post, except those which on the face of the declarations appeared to have been produced in Europe, were of Indian production or manufacture. This method would no doubt give results wanting in accuracy, but the error would be of no appreciable importance, and as the error of leaving out these exports altogether was important, the Government of India intimated that it had no objection to the adoption of the method proposed by the Government of Bombay. (G. I., F. & C., No. 78-S., dated 26th February 1885; *vide* G. R. No. 2380, dated 20th March 1885.)

57. Considering the very insignificant proportion which imports and exports of bullion and coin by foreign parcel post bear to the total imports and exports of these articles, it is unnecessary and would be inexpedient to insist on the weight being given in the Post Office invoices. For post parcels sufficiently accurate figures can be ascertained by calculating for silver one tola of weight for every rupee of declared value and for gold one tola of weight for every Rs. 20 to Rs. 22 of declared value according to the current price of gold. This plan may not give absolutely accurate weights, but the weights will be approximately correct, and considering the insignificance of the traffic by parcel post it seems better to be content with approximately accurate weight than to increase the details to be filled up by the public in declarations accompanying post parcels. (G. R. No. 850, dated 5th February

ments, as Government stores. A foot-note should be attached to the tables of Government stores stating how much of the total value of the imports represents the value of stores or the Rájputána-Málwa Railway. (G. I., F. & C., No. 48-S., dated 16th February 1888; *vide* G. R. No. 1519, dated 5th March 1888.)

59. There is no objection to the figures of the imports of spirit being recorded, for purposes of the Customs Department, in the denomination of 'proof spirit gallons,' but in the statistical returns of trade furnished to the Government of India in the Department of Finance and Commerce or published locally the record should be made invariably in the denomination of 'liquid gallons.' (G. I., F. & C., No.196-S., dated 12th July 1888; *vide* G. R. No. 5018, dated 27th idem.)

60. As cotton seed, which forms a portion of the export of seeds classed as "other sorts" in the monthly returns of sea-borne trade, is an export of considerable importance from other countries, it is expedient to note the quantities of it exported from India. The Customs authorities should accordingly distinguish cotton seed separately in the returns. (G. I., F. & C., No. 5628, dated 15th October 1888; *vide* G. R. No. 7405, dated 7th November 1888.)

61. The particular attention of all Customs officers is called to the necessity of verifying the declarations of importers and exporters and of enforcing the law where the declarations are found to be seriously inaccurate. The Government of India, agreeing with Her Majesty's Secretary of State, attaches great importance to the maintenance of accuracy in the declarations which form the basis of the statistics of trade. (G. I., F. & C., No. 4591, dated 6th November 1891; *vide* G. R. No. 8213, dated 30th idem.)

E.—MISCELLANEOUS.

1. It is of more importance to stimulate and develop the production of articles already known in the country, such for instance as the ground-nut (*Arachis hypogæa*), than to initiate costly experiments in articles not commercially known and of which the ultimate success is problematical. (G. I., R., A. & C., Nos. 514C.-524 C., dated 2nd November 1877; *vide* G. R. No. 6836, dated 14th idem.)

2. The request of the Secretary of State that arrangements may be made for the transmission to the India Office, for publication in the journal of the Board of Trade, of information regarding tariffs and trade which may be of interest to merchants

The Department of Finance and Commerce will contribute statistics and reports upon the external trade, sea-borne and land, and the shipping of India, and also information in regard to changes in the customs and excise duties.

The other Departments will contribute papers on all matters of interest connected with—

(*a*) *Home Department.*—The operation of the laws regulating patents, patterns and designs, and copyrights.

(*b*) *Foreign Department.*—Reports, so far as they are not confidential, from the officers of that Department and Consuls and Consular Agents touching trade in the Persian Gulf, Persia, Muscat, Kábul, Káshmir, Ladakh and other places.

(*c*) *Public Works Department.*—Opening of new lengths of railway, projects for construction of new lines, linking of through communication with sea-ports, opening of important bridges, and material changes in rates for transport of merchandise on any large line.

(*d*) *Revenue and Agricultural Department.*—Statistics and reports, whether periodical or special, compiled in that Department concerning internal trade or agricultural and economic products, and any meteorological reports which from a commercial point of view are of interest or value.

Each Local Government and Administration is also requested to co-operate by furnishing the Department of Finance and Commerce with papers of interest bearing on the trade and industry of the province.

It is not necessary to print any of the papers that may thus be sent to the Department of Finance and Commerce unless it is decided for other reasons to print them. Nor is it necessary to furnish the information in any special shape, as it has been ascertained that all papers sent from India will be edited before publication. (G. I., F. & C., No. 4834, dated 10th September 1887; *vide* G. R. No. 6915, dated 11th October 1887.)

3. Reports relating to the opening of new lengths of railway and other matters of interest dealt with in the Public Works Department required for communication to the editor of the Journal of the Board of Trade should not be furnished periodically, but as soon as possible after the occurrence of the event to which they relate, as they are intended for publication in a monthly journal. (G. I., F. & C., No. 340-S., dated 20th December 1887.)

No 83.

DIVISIONAL FOREST OFFICE
Inwd. Regr. No. 20
Date 22/4/99
WORKING PLANS PARTY

DIVISIONAL FOREST OFFICE
SOUTHERN CIRCLE.
WORKING PLANS PARTY

SALT.

I.—Reports and Returns.

1. The annual Administration Report of the Salt and Continental Customs Department of the Bombay Presidency should be submitted to Government by the end of August, so that both report and the review thereof may reach the Government of India before 1st October. (G. Rs. Nos. 5100, dated 2nd August 1882, and 169, dated 9th January 1885.)

2. The Commissioner in Sind should forward the annual Administration Report of the Salt Department in Sind in print by the 1st September of each year at the latest to enable Government to transmit it to the Government of India within six months of the close of the year to which it relates. Instructions regarding the number of copies of the report required by Government should be obtained annually from the Secretariat by the Superintendent of the Commissioner's Printing Press. (G. R. No. 178, dated 12th January 1886.)

3. It would be advantageous if in the annual reports on the administration of the Salt and Continental Customs Department an attempt were made to estimate the actual consumption of salt in each district and province, or at least to show the quantities of salt consumed within the Presidency and exported beyond its frontiers. It is, for obvious reasons, of great importance to know whether the average consumption of salt in each locality is increasing or declining, and to what extent, and it is believed that the information contained in port returns, in the inter-station traffic returns of railways, and in the permits issued at the salt works, can, if properly collected, supply sufficiently accurate data for such an estimate. (S. of S. No. 5, dated 29th January 1880; *vide* G. R. No. 1169, dated 4th March 1880.)

4. The chief causes to which any marked variations in the wholesale price of salt at the different works may be due should be noticed in the annual administration report of the Salt Department.

It would be advisable to have a statement showing for the chief district trade centres in this Presidency the average local wholesale price of salt. This would be a useful index to the extent to which the measures adopted for preventing the making of earth-salt have succeeded, and would help to show in what districts increased vigilance is necessary. If this information were obtained, it would be possible to prepare a return showing, for the different districts, how much of the local wholesale price of salt is due to the cost of manufacture, to the incidence of the salt-tax, and to carriage. Such a return would, in time, as the causes of special fluctuation such as those connected with the salt arrangements with Native and Foreign States ceased to operate, furnish valuable materials on which to base a judgment as to the effect that changes in the price of salt have on the quantity consumed.

Information as regards the disposal of salt from Uran, Bassein, Ghodbandar, Mátunga, Sánkse,

Trombay and Panvel, similar to that supplied for the Khárághoda traffic in the report on the administration of the Salt and Continental Customs Department for 1879-80, should, if it can be supplied, find a place in future administration reports. (G. R. No. 6110, dated 18th November 1880.)

5. The Collector of Salt Revenue, Bombay, and the Collector of Salt Revenue in Sind should telegraph to the Commissioner of Northern India Salt Revenue periodically the total quantity of salt of every description on which duty has been paid and the amount of duty realized thereon from the commencement of the financial year up to the 7th, 15th, 22nd and 30th or 31st of each month, distinguishing home-made and imported salt.

The periodical telegram should be despatched in time to admit of its being delivered at Agra not later than the tenth day after the expiration of the period to which it relates, *e.g.*, the telegram supplying figures from 1st April to 7th June should reach Agra not later than the 17th, that for 1st April to 15th June not later than the 25th June, and so on. (G. I., F. & C., No. 1809, dated 20th June 1882; *vide* G. R. No. 4375, dated 8th July 1882.)

6. The Commissioner in Sind and the Commissioner of Customs, Salt, Opium and Abkári should arrange for the transmission to the Government of India of the monthly statements of salt revenue for their respective charges so as to reach that Government by or before the end of the fortnight succeeding the month to which the statements relate. (G. I., F. & C., Nos. 3271, dated 28th September 1881, and 303 S., dated 21st November 1888; *vide* G. R. No. 5948, dated 10th October 1881, and G. M. No. 8081, dated 4th December 1888.)

7. In the monthly returns the duty on salt imported by sea or land should be included, but not collections on account of ground-rent and other miscellaneous items of salt revenue, such as the sale-proceeds of the right of the occupancy for stated periods of Government salt works, cess levied on account of the proprietary right of Government in certain salt works, &c. The whole revenue from duties may be included in a lump sum in the returns with marginal remarks showing the separate items of which it is composed. When the duty entered in the returns does not correspond with the amounts obtained by multiplying the quantities on which duty was collected by the rates per maund locally current, notes should be given explaining the causes of the differences. (G. I., R., A. & C., Nos. 157, dated 10th May 1875, and 48, dated 25th January 1877; *vide* G. Rs. Nos. 2909, dated 21st May 1875, and 713, dated 3rd February 1877.)

8. The Government of India obtains through other channels the outcome of the treasury figures as regards the receipts and expenditure of the Salt Department, but what it wants from the Collector of Salt Revenue, in connection with the monthly

returns of salt revenue, for its Statistical Branch is a statement of the quantities of salt removed from the salt works and imported and the duty realized thereon at the rate current in the province. When, therefore, the quantities of salt taxed or sold have been ascertained (a matter in which the Collector is in no way dependent upon the treasuries), all that seems to be needful is to calculate the revenue on these quantities at the current rate of duty per maund. (G. I., F. & C., No. 255 C, dated 16th November 1881; *vide* G. R. No. 7100, dated 25th idem.)

9. The Commissioner of Customs, Salt, Opium and Abkári and the Commissioner in Sind should submit detailed comparative statements of salt revenue for the Bombay Presidency and the Province of Sind annually along with their salt revenue returns for the month of March or as soon as possible after the expiration of the year. (G. I., R., A. & C., No. 261, dated 28th June 1879, and G. I., F. & C., No. 168 C, dated 21st June 1880; *vide* G. Rs. Nos. 3575, dated 8th July 1879, and 3385, dated 30th June 1880.)

10. The Commissioner in Sind and the Commissioner of Customs, Salt, Opium and Abkári should submit annually statements showing the quantity and value of salt produced in their respective charges during the calendar year, salt made by Government being distinguished from salt made otherwise than by Government. The value of salt made by Government should be the fixed selling price at the place of manufacture or production, and in the case of other salt the wholesale market price, excluding duty, at the place of manufacture. The returns should be supplied so as to reach this Government not later than 1st February and the Government of India by 1st March. (G. I., F. & C., Nos. 4002, dated 23rd July 1888, and 274 S, dated 1st November 1890; *vide* G. Rs. Nos. 5301, dated 6th August 1888, and 8161, dated 18th November 1890.)

11. The Librarian at the Brunner Library, Northwich, in Cheshire, should be regularly supplied with a copy of the annual report on the administration of the Salt Department and of any reports of officers or committees giving details of the salt system. (G. I., F. & C., No. 1586, dated 28th March 1887; *vide* G. R. No. 3140, dated 20th May 1887; also G. R. No. 33, dated 4th January 1887.)

II.—POWERS OF OFFICERS.

1. In exercise of the power conferred by Section 4 of the Bombay Salt Act, 1890, His Excellency the Governor in Council is pleased to appoint the Political Resident at Aden to be Commissioner of Salt Revenue, and the Assistant Political Resident for the time being in charge of the local Salt Department to be Collector of Salt Revenue for the Settlement of Aden and its dependencies. (G. N. No. 1721, dated 6th March 1891.)

2. In exercise of the power conferred by Section 4 of the Bombay Salt Act, 1890,* His Excellency the Governor in Council is pleased to appoint the Commissioner in Sind to be *ex-officio* Commissioner of Salt Revenue, and the Collector† and Assistant Collector of Customs for the time being to be respectively *ex-officio* Collector and Assistant Collector of Salt Revenue for the Province of Sind. (G. N. No. 2097, dated 23rd March 1891.)

3. In exercise of the power conferred by sub-section 2 of Section 10 of the Bombay Salt Act, 1890, His Excellency the Governor in Council is pleased to delegate the power vested in him by sub-section 1 of the said section to the Commissioner‡ of Customs, Salt, Opium and Abkári. (G. N. No. 1297, dated 18th February 1891.)

4. In exercise of the power conferred by sub-section 2 of Section 10 of the Bombay Salt Act, 1890, His Excellency the Governor in Council is pleased to delegate the power vested in him by sub-section 1 of the said section to the Commissioner of Salt Revenue for the Settlement of Aden. (G. N. No. 1721A, dated 6th March 1891.)

5. The Deputy Commissioner of Customs, Southern Division, is authorized to admit charges to the extent noted in the margin provided no charge is incurred for which no budget provision or sanction exists. (G. R. No. 4683, dated 14th December 1866.§)

1. Contingent charges to the extent of Rs. 100 in each case.
2. To sanction boat repairs to the extent of Rs. 150 in each case.

6. All officers of the Salt Department, not lower in rank than a Coast Guard Inspector or an officer in charge of a Customs House, are empowered to act under Section 4 of the Transport of Salt Act, XVI of 1879. (G. R. No. 5956, dated 7th November 1879.)

7. The practice regarding enquiring into and determining the confiscation of articles liable to be

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* This Act came into force in Sind on 2nd October 1890. (G. N. No. 6673A, dated 20th September 1890.)

† By Government Resolution No. 2097, dated 23rd March 1891, the designation of the Collector of Customs and Assistant Commissioner of Salt Revenue in Sind was altered to Collector of Customs and Salt Revenue in Sind.

‡ By Government Notification No. 6304, dated 13th September 1882, the designation of Commissioner of Customs, Opium and Abkári and Reporter General of External Commerce was altered to Commissioner of Customs, Salt, Opium and Abkári and Reporter General of External Commerce.

§ By this Resolution similar powers were granted to the Deputy Commissioners of Customs, Northern and Presidency Divisions, also, but these offices have since been abolished. The Deputy Commissioner, S. D., is now styled Deputy Collector of Salt Revenue, S. D., and he has continued to exercise under that name the powers entrusted to the Deputy Commissioner, S. D., by the Resolution. (Letter from the Commissioner of Customs, Salt, Opium and Abkári, No. 6012, dated 18th September 1888.)

confiscated under Section 48* of Act VII of 1873 should be uniform in all districts, and the decision of such cases should rest with the Collector of Salt Revenue. (G. R. No. 4389, dated 8th July 1882.)

8. His Excellency the Governor in Council is pleased to appoint the Collector of Customs, Bombay, the Collector of Salt Revenue, Bombay, and the Collector of Customs, Karáchi, within the local limits of their respective charges, to adjudge confiscations under Section 6 of the Transport of Salt Act, 1879. (G. N. No. 5408, dated 28th July 1886.)

9. The Collector of Salt Revenue should submit the return prescribed in Government Resolution, Financial Department, No. 1906, dated 21st July 1887, of stores in charge of the Salt Department in the Presidency Proper to the Commissioner of Customs, Salt, Opium and Abkári for scrutiny. Government have no objection to the former officer exercising the power vested in District Collectors of writing off the return articles the cost of which does not exceed Rs. 100. (G. R. No. 1045, dated 15th February 1888.)

10. The Collector of Salt Revenue, Bombay, is authorized to sanction refunds of excess payments made by traders in salt on account of duty on salt removed from the salt works in the neighbourhood of Bombay. (G. R. No. 1300, dated 24th February 1888.)

11. Leases of land let for manufacture of salt should be executed by the Collector of Salt Revenue. (G. R. No. 4328, dated 30th June 1888.)

12. The Collector of Salt Revenue, Bombay, is authorized to sign all credit bonds for the removal of salt executed by salt merchants in the Bombay Presidency. No extension of the prescribed period of credit should be allowed in any case without the sanction of the Commissioner of Customs, Salt, Opium and Abkári. (G. R. No. 3593, dated 26th May 1891.)

13. As rewards in salt cases are countersigned contingencies, and the Commissioner is the controlling officer for the Salt Department in Sind, he has power to transfer a portion of the grant of one office to that of another. (G. R. No. 9069, dated 11th December 1893.)

III.—ESTABLISHMENTS.†

1. It is sufficient to report to the Government of India changes made in the petty establishment of the Salt Department in quarterly statements. (G. I., F. & C., No. 5767, dated 31st October 1887; *vide* G. R. No. 7860, dated 17th November 1887.)

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* Cf. Sections 50 and 52 (1) of Act II of 1890.

† *Vide* also orders No. 4 to 7, sub-head VI.

2. The Bombay Salt and Customs Department is authorized to entertain temporary kárkúns as weigh-clerks on salaries not exceeding Rs. 30 a month in exceptional cases for short periods to meet press of business. (G. I., F. & C., No. 4613 Ex., dated 21st October 1893; *vide* G. R. No. 8141, dated 6th November 1893.)

3. The Collector of Salt Revenue is authorized, subject to the approval of the Commissioner of Customs, Salt, Opium and Abkári, and so long as the total strength and cost are unaffected, to vary the distribution of the establishments under him to suit the pressure of work. (G. R. No. 9169, dated 14th December 1893*).

4. The pay of all employés in the Salt Department is personal. (G. R. No. 9169, dated 14th December 1893.)

5. Section 8 of Bombay Act II of 1890 and Chapter III of the Bombay Land Revenue Code, 1879, can only legally operate in respect of security bonds taken subsequently to the date on which Bombay Act II of 1890 came into force.

The provisions of Chapter III of the Land Revenue Code applicable to principals apply to employés in the Salt Department, by virtue of Section 8 of Bombay Act II of 1890, whether their security bonds may have been executed before or after the passing of the latter Act. (L. R. No. 1335, dated 10th August 1891; *vide* G. R. No. 3645, dated 25th April 1892.)

6. The practice† existing in the Salt Department regarding the taking of securities from the officers of

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* *Vide* also G. R. No. 890, dated 2nd February 1895.

† "The practice was originally based on a circular, No. 61 of 1851,...which was based on the provisions of Acts XVIII of 1838 and XII of 1850 and directed that security was only to be taken from Sar-kárkúns, Dároghas, Aval-kárkúns, Shroffs, Bandar-kárkúns, Sazedárs and other officers entrusted with the collection of revenue.

"About 1863 an order seems to have been given that no Kárkúns who had not given security were to be employed upon weighments. In 1877, Nákedárs were required to find security. Holders of the appointments of weigh-clerks and Preventive officers which were created at the revision in 1884 have also been required to furnish security, and the general result is that there is scarcely an officer in the Department, except some of the members of Huzúr Establishments and the Coast Guard Inspectors, who is not or at least ought not, according to the practice, to be required to furnish security." (Extract paras. 2 and 3 of letter No. 4630, dated 15th October 1886, from the Collector of Salt Revenue, Bombay.)

"The existing practice is so fully described in Mr. Trevor's No. 4630, dated 15th October 1886, that I need only briefly state that every officer of the Department in superior service from Sar-kárkún downwards furnishes security varying from Rs. 50 to Rs. 2,000. To this general statement there are a few exceptions, the most noteworthy being the Coast Guard and the Northern Frontier Inspectors and the Preventive Establishments in Goa and Gujarát. Two appointments are treated exceptionally, the security demanded being in each case Rs. 5,000. The one is the Cashier in the Chief Account Office and the other is the Sar-kárkún of Goa,* who is in charge of a treasury where the balance is always large and sometimes is as much as a lákh of rupees." (Extract para. 2 of letter No. 342, dated 23rd January 1891, from the Collector of Salt Revenue, Bombay.)

* This Sar-kárkúnship has been abolished on the termination of the Anglo-Portuguese Treaty.

that Department, suits the peculiar circumstances and duties of the Department, and should be continued. (G. R. No. 3645, dated 25th April 1892.)

7. Under Clause ii of Article 1092 of the Civil Service Regulations, Second Edition, one-third is fixed as the deduction to be made from the travelling allowances ordinarily admissible to Coast Guard Inspectors of the Salt Department as the fixed hire or charge for the boats and crews with which they are provided. (G. R. No. 7937, dated 7th October 1892.)

IV.—GENERAL PRINCIPLES.

1. If, in any particular, it can be shown that the importers of English salt are placed at a disadvantage as compared with the producers of native salt—whether the Government, as in Bengal, or private manufacturers, as in Bombay—measures should be at once adopted to put them on a perfect equality. (S. of S. No. 16, dated 16th December 1859; *vide* G. Ms. Nos. 582 and 583, dated 13th February 1860.)

2. The true principle which should regulate the administration of Government salt works is to allow the free purchase of salt by whoever chooses to pay the price and duty, leaving its subsequent disposal to be regulated by the demands of the trade. The policy should everywhere be to ensure, subject only to the condition of the security of the revenue, the freest and fairest competition between different kinds of salt, whether the produce of Government or of private works, and whether paying duty to the credit of one or of another Department. This principle is evidently most advantageous to the public as ensuring the largest possible supply at the lowest price, and it is equally advantageous to the revenue which benefits by the largest possible consumption. (S. of S. No. 85, dated 13th October 1881; *vide* G. R. No. 7163, dated 28th November 1881.)

3. The obvious meaning of the Secretary of State's Despatch No. 85, dated 13th October 1881, is that Government should strive to produce at its salt works the quantity of salt demanded there by the trade, but that its subsequent distribution should be left to the ordinary channels of trade. Exceptional arrangements can be permitted only where exceptional circumstances sufficiently justify interference on the part of Government. (G. I., F. & C., Nos. 2183, dated 27th July 1886, and 17, dated 7th January 1887; *vide* G. Rs. Nos. 5879, dated 17th August 1886, and 923, dated 9th February 1887.)

4. The following principles should regulate the sale of salt on behalf of Government:—

As a rule, Government should content itself with the levy of the duty and price at the sources of supply, and leave the subsequent disposal of the salt to the natural course of trade. The intervention of Government becomes necessary when from any measures taken by it (as in the case of Gujarát and Rájputána) there is a scarcity of salt and a conse-

quent rise in price in any particular area, or when owing to a combination of traders, prices are maintained at an unreasonably high level. Such intervention should, however, be reduced to a minimum, and be so applied as not to exclude or discourage private enterprise in the same direction, and it should cease as soon as the necessity has passed away. No measures should be adopted in order to attract business to any particular salt work or depôt which may have the effect of preventing the trade from supplying itself by the cheapest means. (G. I., F. & C., No. 2183, dated 27th July 1886; *vide* G. R. No. 5879, dated 17th August 1886.)

V.—SELLING PRICE OF SALT.

1. Owing to the differences of system which of necessity prevail in different parts of India, it is impracticable to fix a uniform price at which salt should be sold at all Government works throughout India. In order, however, to ensure that the price, in such instances as it lies in the power of Government to fix it, is calculated upon sound principles and not in such a manner as to compete at an unfair advantage with salt supplied to the market by private enterprise, the issue of definite instructions appears to be required.

The systems under which the Government connection with the salt trade is carried into effect are three :—

(1) Charging a customs duty on all salt imported into British India.

(2) Charging an excise duty on all salt manufactured in British India by private persons on their own account.

(3) Manufacturing salt by Government on its own account, either by hired or contract labour, and selling it at a price sufficient to cover the cost of so doing, together with a fixed duty equal to the customs or excise duty.

Under the first two systems Government confines itself to taxation; under the third it undertakes the functions of a private manufacturer in addition. In former days the Government was not only a manufacturer but an absolute monopolist; but in 1836 it so far abandoned this position, on the recommendation of a Committee of the House of Commons, as to throw open the salt import trade to private enterprise, retaining a monopoly of local manufacture only. From that date onwards, it has been gradually relinquishing direct manufacture in all cases where the necessary supply of salt to the public could be ensured under either the customs duty or the excise duty systems.

The three systems at present prevail in the localities described below :—

(*a*) *Customs duty.*—Bengal (including Behar), Assam and British Burma.

(*b*) *Excise duty.*—Western India, from the Tápti river south to Cape Comorin, Berár, and the south-west portion of the Central Provinces; also a few spots in Bengal and Orissa, and to a limited extent in Burma.

(*c*) *Manufacture and monopoly.*—The east coast of the Madras Presidency, the rest of the Central Provinces, Bombay north of the Tápti, Sind, the Punjáb, the North-Western Provinces and Oudh, Rájputána and Central India.

This classification is, of course, in very general terms; the different salts compete with each other on the boundaries, and interlace in their areas according to local taste and preference and not price alone; but it may be considered substantially correct.

The charges of all kinds which fall on Government from its connection with salt may be described and classified as follows:—

1. Cost of administration. 2. „ collection. 3. „ preventive establishments.	Charges common to all systems and arising out of the Government taxation of salt.
4. „ production.* 5. „ conveyance to store-house. 6. „ storage. 7. „ wastage. 8. „ interest on capital, fixed or floating.	These charges appertain to all systems under which Government either produces salt by hired labour, or buys the salt from the actual producer for resale to the public.
9. Treaty payments. 10. Rent of salt sources.	These appertain to the same systems as the preceding. Treaty payments are not always of the same nature; in some instances they correspond with rent which might be paid by a private manufacturer for mines or salt works; in others they are payments to secure the suppression of manufacture in Foreign States, or the right to charge duty on salt consumed in such States.
11. Cost of supervision of production.	Found only when Government produces the salt by hired labour.
12. Commission to agents and contractors on sales.	An exceptional charge, sometimes indispensable.

It will be observed that cost of conveyance from store-house to market is not mentioned, because it is outside the purposes of these calculations, and necessarily falls on the consumer in proportion to his distance from the salt source from which he draws his supplies. In some cases, moreover, where the depôts are at a distance from the market, the cost of conveyance to them may be advanced by Government, and recovered in ordinary course.

* This may be defined as "the mere making of the salt, *i. e.*, the total cost up to the time when so much salt is laid down in a marketable condition at the very spot where it was made."

On a scrutiny of the charges enumerated in the preceding paragraph, it will be seen that the first three only, *viz.* administration, collection and prevention, are incidental to the interference of Government, for taxation purposes, in the matter of salt. The remainder are all borne alike by Government and private individuals whenever either of them undertakes the trade of producing and selling salt. From this and economic principles which are so evident that it seems superfluous to set them forth it follows that whenever Government and the private trader meet, they do not do so on fair terms, and the latter is unjustly weighted, unless the former scrupulously includes in its selling price (exclusive of duty) whatever items the latter has ordinarily to bear. To be more specific, the first three items of charge just mentioned should be paid out of the receipts for duty, the rate being fixed accordingly, if necessary; the remainder should all come into the calculation of the selling price, with the exception of such treaty payments as are made for the prevention of smuggling, or in order to secure for the British Government the right of charging duty on salt consumed in Foreign States. If the selling price is less than it should be, in order to cover all the proper items, a particular locality benefits at the expense of the general tax-payer; if the reverse, the Government is really levying more than the tax allowed by law, excepting of course in the case of salts which, from superior quality and limitation of supply, have an adventitious market value not dependent upon the cost of production. The price may also, in special cases, be affected by the place in which the salt is sold, the quantity included in any transaction, the sum paid by the Government for its purchase, or other peculiar circumstances affecting the sale.

To apply the test of these principles to every salt work or group of works with which Government is more or less connected, would in this place be a tedious and unnecessary task. It is sufficient to state that a very careful review of the Indian salt system which has been made shows that in Bengal, Bombay, Sind and the Punjáb mines, Government makes no attempt to impose any charge on salt other than the fixed duty, and, in any case where Government holds a monopoly of salt, a selling price which is calculated to cover the cost of manufacture.

His Excellency the Governor General in Council has considered it to be necessary, in view of the discussions which have arisen, and the uncertainty which has prevailed, to lay down the principles upon which the selling price of salt should be regulated in all parts of British India in which it is fixed by the Government. It will rest with the Local Governments and the Commissioner of the Inland Customs, within their respective jurisdictions, to scrutinise periodically the price from time to time in force, and to take into consideration such adjustments as an increase of sales, or of expenditure, or

otherwise, may be found to demand. (G. I., F. & C., No. 326, dated 17th January 1882; *vide* G. R. No. 743, dated 2nd February 1882.)

2. The entire cost of the salt manufacture' storage and establishments as well as the expenditure incurred by Government on account of its transport to depôts should be recovered from the sums realized from the sale of the salt apart from and in excess of the duty charged thereon. (G. I., R. A. & C., No. 291, dated 13th September 1878; *vide* G. R. No. 4937, dated 26th idem.)

3. The charges of which the Government of India has ordered the recovery from the sale-proceeds of salt are those incurred for the manufacture and sale of salt and not the cost of establishments maintained to collect and protect the public revenue. The charges for guarding the works, for office establishments, for watching the frontiers and natural deposits, and for preventing smuggling are not to be taken into account. For all other charges connected with the production and sale of the salt, an additional sum should be added to the price charged at the pans. To this a further addition for storage and freight will of course be made when the salt is transported for sale. An account of the whole of the charges debitable against this addition to the selling price and the amount realized by it should be carefully kept and submitted with the yearly report on salt administration. (G. R. No. 2277, dated 29th April 1879.)

4. In exercise of the powers conferred by Section 8 of the Indian Salt Act, 1882, and in accordance with special orders made by the Governor General in Council in that behalf, the Governor in Council is pleased to fix the minimum price at which salt sold by or on behalf of Government at the Settlement of Aden shall, on and after the 1st day of April 1891, be sold at the following rate, namely, at 7 pies per 28 lbs. avoirdupois. (G. N. No. 2096, dated 23rd March 1891.)

VI.—MANUFACTURE OF SALT, AND LICENSEES.

1. The disposal of applications for permission to open new salt works shall, subject to the control vested in the Governor in Council and in the Commissioner by Bombay Acts* VII of 1873 and V of 1832, be regulated by the following rules:—

*Repealed Act II of 18

1. All applications for permission to manufacture salt are to be made to the Collector of Salt Revenue.

2. On receipt of any such applications the Collector of Salt Revenue shall in the first place make such enquiry as may be necessary to determine whether manufacture should be allowed or not in the locality referred to in the application. If it shall appear to him that manufacture may be allowed, and if the land be unoccupied, he shall report the result of his enquiry, with his own opinion and the grounds thereof, to the Commis-

sioner of Salt Revenue, and shall, if the Commissioner so directs, apply to the Collector of Land Revenue to have the land placed at his disposal for salt manufacture in accordance with Rule 7 (*b*) of the rules under the Bombay Land Revenue Code.

3. If the Collector of Land Revenue agrees to the appropriation of the land for salt manufacture, the Collector of Salt Revenue shall thereupon have the land surveyed and cause a scheme to be prepared for its conversion into one or more salt works, on such plan and of such dimensions as he may consider most advantageous.

4. The scheme shall embody a plan showing the position, shape and dimensions of the work or works to be constructed, and of pans, reservoirs, banks, storage platforms, channels, paths, &c., the routes by which only the salt is to be removed, the number and description of chaukis and other buildings to be provided by the manufacturer, the contribution to be paid towards cost of additional establishment, the rate of ground-rent to be levied, and all other particulars and conditions which the circumstances of the case may demand or which may from time to time be prescribed.

5. (1) The Collector shall submit the scheme and plan so prepared to the Commissioner.

(2) On receiving from or through the Commissioner instructions as to the scheme and plan finally approved, the Collector of Salt Revenue may proceed to dispose of the right to construct the salt works and to manufacture salt in accordance with it either to the original applicant, if there be no others, or by inviting tenders, or by auction; or, if there be insufficient competition, may lease the ground for a suitable term of years, on condition that the work constructed thereupon shall revert to Government on the expiry of the lease.

(3) In the event of the Collector desiring to substitute a lease for a term of years instead of putting up to auction the right to manufacture, &c., he shall, before passing orders, submit the matter to the Commissioner, and act in accordance with his directions.

6. The person whose application, tender or bid is accepted, or to whom the ground may be leased, shall be required to conform strictly to the scheme, any departure from which, except with the permission of the Collector in writing under sanction previously obtained from the Commissioner, will entail forfeiture of the permission to manufacture.

7. The Collector of Salt Revenue may, at any time of his own motion under sanction previously obtained from the Commissioner, apply to the Collector of Land Revenue to set apart for salt manufacture any unoccupied and unassessed land which he considers suitable and likely to be required for that purpose, and on the land being set apart may either at once proceed to prepare a

scheme and dispose of the right of manufacture, or await applications, as may seem most advisable.

8. It is to be distinctly understood that the right to manufacture salt conferred by the Collector of Salt Revenue under the foregoing rules, whether for a term of years or otherwise, will be distinct from the occupancy and includes no proprietary right. On the determination of the right to manufacture, whether by expiry, forfeiture or otherwise, the possession of the ground and of any works constructed on it reverts to Government absolutely.

9. (1) When the application relates to occupied land, the Collector of Salt Revenue, if he considers that manufacture may be allowed, shall inform the applicant of the terms upon which permission will be given, and refer him to the Collector of Land Revenue. On the receipt of an intimation that no objection to such appropriation exists on the part of the Land Revenue Department, the Collector of Salt Revenue shall, in consultation with the Collector of Land Revenue, consider on which of the alternative conditions mentioned in Rule 7 (C)* of the Bombay Land Revenue Code Rules the permission to appropriate and the license to manufacture should be granted, and shall submit the result of such consideration to the Commissioner of Customs, Salt, Opium and Abkári.

*Printed at pages 10-11 of the Compilation of General Rules.

(2) If under instructions received from the Commissioner it is decided that the occupancy should be relinquished and that a lease shall be granted in its stead, the Collector of Salt Revenue shall prepare a scheme under Rule 4 of these rules. In any other case the terms on which the license to manufacture salt shall be granted shall be such as may from time to time be prescribed. All decisions under this rule shall, before the application is finally disposed of, be communicated to the applicant, who, if the license to manufacture salt is granted, will be bound by all the conditions so decided on. (G. N. No. 1733 B., dated 5th March 1890.)

2. The following form of license for the manufacture of salt is for use in the case of all licensees who have not established by sanad, under Section 21† of the Bombay Salt Act, 1873, a special and permanent right to manufacture salt. In the case of the excepted licensees, clauses 5 and 6 of the license should be omitted, because the rights referred to in those two clauses would depend upon their sanads :—

†*Vide* Section 16 of Act II of 1890.

I, , Collector of Salt Revenue, do hereby authorize and empower now dwelling at in the táluka of in the district of to manufacture salt at called situate at the village of in the táluka of and in the district of within the belowmentioned limits, viz., an area comprising bounded on the north by on the south by on the east by and on

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the west by provided that he conform to the following conditions which have been prescribed by His Excellency the Governor in Council in this behalf, and to all or any other such conditions which may hereafter be prescribed by His Excellency the Governor in Council in amendment of, or in addition to, the said conditions hereinafter set forth, *viz.* :—

(1) That he shall make his own arrangements to acquire possession of the ground on which he is hereby permitted to manufacture salt, if the said ground is not already in his possession, and if salt is to be manufactured on the said ground for the first time, he shall complete all preliminary arrangements, in time to commence the manufacture of salt within two years from the date of this license, failing which this license will be recalled.

(2) That he shall not make any alteration in the disposition (as it exists, if the land is already under salt manufacture, or as it may be finally settled before commencement of manufacture) of the land within the aforesaid limits by forming new pans, or enlarging or altering existing pans, or in any other manner without first obtaining the written permission of myself or of my successor in office for the time being.

(3) That he shall pay on demand such sum as may at any time be determined by myself or by my successor in office at the time being on account (1) of the expenses of any survey that may be ordered by me, or by my successor in office for the time being, of the land within the aforesaid limits, and (2) of preparing maps thereof.

(4) That he shall not use the land within the aforesaid limits for any purpose unconnected with the manufacture and storage of salt.

(5) That he shall not without the written permission of myself or of my successor in office for the time being, sublet, sell, mortgage or otherwise alienate, wholly or in part, the privilege granted by this license of manufacturing salt on the land within the aforesaid limits.

(6) That if the whole or any portion of the land within the limits aforesaid is taken up for a public purpose as defined in Act X*. of 1870, the licensee shall not have any claim to compensation for the consequent deprivation of liberty to manufacture salt on the land so taken up.

*Repealed by Act I of 1894.

(7) That he shall pay ground-rent at the rate of or such other rate as may from time to time be fixed by me, or my successor in office for the time being, under the orders of Government.

(8) That he shall produce this license whenever called upon by an officer of the Salt Department.

(9) That he shall observe all the provisions of (Bombay Act VII of 1873)† and of any other enactment relating to the salt revenue at the time in force and of any rules or orders duly made and promulgated, or communicated to him by competent authority under the said Act or any other such enactment as aforesaid relating to the manufacture, storage, removal or sale of salt or to the conservancy or regulation of the land within the limits aforesaid.

† Now Act II of 1890.

(10) That in this license the word "licensee" shall be deemed to include the licensee, his heirs, executors and administrators.

(*Additional condition to be inserted only when the licensee is lessee of Government salt pans.*)

(11) That he shall act in all respects in conformity with the terms of the agreement executed by him under date the by virtue of which he is placed in possession of the said pans.

(*Additional condition to be inserted only when the licensee has agreed to pay the cost of establishment required for guarding his work.*)

(12) That he shall pay monthly in advance Rs. on account of the cost of the establishment employed as shown in the margin for guarding his salt work and that in the event of his failing to make punctual payment of any money so payable, the amount due shall be recoverable by myself or by my successor in office at the time being by distraint and sale of any salt belonging to him, or in any other manner authorized by law.

And this license shall continue in force from the until the and no longer, but shall be liable to be revoked, suspended or withdrawn at any time by competent authority under any of the provisions of (Bombay) Act VII of 1873 or of any other enactment relating to salt revenue at the time being in force.

Given under my hand and seal at on this day of in the year

Seal. (Signed)

(L. R. No. 626, dated 16th May 1885; *vide* G. R. No. 4917, dated 16th June 1885.)

3. There is no legal necessity for requiring licensees under the Bombay Salt Act to execute counterpart agreements. It will be sufficient if each licensee is required to sign an acknowledgment for the license issued to him. (L. R. No. 626, dated 16th May 1885; *vide* G. Rs. Nos. 4917, dated 16th June, and 6339, dated 6th August 1885.)

4. It should be clearly understood that in all future cases the proprietors of new salt works will be required to pay *all* establishment charges. (G. R. No. 2972, dated 18th April 1889.)

5. While exceptional service rendered to Government may create a claim to substantial recognition by Government, such recognition should not involve injurious treatment to other persons who are competing in the same description of business. The principle of granting to particular manufacturers or traders special concessions which favour them, at the expense of the general tax-payer, in the competition with others gaining their living in the same industry is so manifestly indefensible that no lengthened argument is required to show that it ought not to be permitted. In future therefore no concession should be given as regards exemption from the payment of the cost of the establishment required for supervising and guarding salt works opened by private individuals. (G. I., F. & C., Nos. 3659, dated 17th July 1889, and 1307, dated 18th March 1890; *vide* G. R. No. 2629, dated 16th April 1890.)

6. The establishment maintained at the cost of shilotris (farmers of salt works) for guarding their salt works should be included in the sanctioned strength of the Salt Department. The Accountant

General is authorized to admit charges on account of establishments entertained from time to time at the cost of shilotris on the understanding that an annual statement showing the increase or decrease in the sanctioned strength in connection with such establishments is submitted for the information and approval of Government at the close of each financial year. The Commissioner of Salt should furnish to the Accountant General a monthly statement showing the amounts recovered and remaining to be recovered from the shilotris. (G. R. No. 3008, dated 21st April 1886.)

7. In respect of the establishments employed in guarding the salt works at the cost of the proprietors, the contributions for pension and leave allowances required under Article 854 of the Civil Service Regulations should be recovered from the proprietors in addition to the cost of the establishments. (G. R. No. 7503, dated 22nd October 1890.)

8. It is of the greatest importance to enforce the responsibility resting on licensees of salt works to prevent the removal, under permit, of salt from their salt works in excess of the quantities mentioned in the permits. The rules regulating the removal of salt should be strictly worked, and penalties should be exacted from *all* parties concerned in the removal of excess salt, especially in cases in which excesses in the number of bags removed are discovered. Leniency in the last named classes of cases will generally be out of place, as the taking into a salt work of empty bags in excess of the number allowed to be filled in is forbidden, and the full bags of each consignment have to be counted before any of them are allowed to be removed from the storage platforms. The licensee, the trader and the Sázedár are each bound to count the bags, and *accidental mistakes* are therefore impossible. (G. L. No. 82P, dated 23rd May 1891.)

VII.—TRANSPORT.

1. His Excellency the Governor in Council is pleased under Section 3, Clause (*c*), of Act No. XVI of 1879, to exempt from the operation of Section 2 of the said Act such amount of salt not exceeding half a Bengal ser for each person on board as may be carried on any vessel for consumption by her crew or by the passengers on board. (G. N. No. 66, dated 6th January 1880.)

2. The small craft employed by contractors for the supply of salt to the States of Cochin and Travancore should be specially exempted from the restriction as to tonnage prescribed by the Transport of Salt Act, 1879. (G. I., F. & C., No. 1045, dated 8th March 1881 ; *vide* G. R. No. 1649, dated 21st idem.)

3. The words 'burden of 300 tons' used in Section 2 of the Transport of Salt Act, 1879, mean the gross tonnage of a vessel and not the net tonnage.

It is a well-established rule that penal enactments are to be strictly construed. 'The effect of

the rule of strict construction,' says Maxwell, 'might almost be summed up in the remark that where an equivocal word or ambiguous sentence leaves a reasonable doubt of its meaning which the canons of interpretation fail to solve, the benefit of the doubt should be given to the subject and against the Legislature which has failed to explain itself.'

Pages 34 346, seco edition.

It is true that this rule 'yields to the paramount rule that every statute is to be expounded according to the intent of them that made it.' But the 'legislative intent,' *i.e.*, the policy and object of the Legislature, was, as appears from the statement* of objects and reasons, merely to prevent the surreptitious landing and smuggling which it was then apprehended was carried on by 'very small craft,' and the original draft of the Act shows that it was intended to apply only to small vessels. There is no reason for supposing that it was intended to apply to vessels whose burden could only be reduced below 300 tons, by applying certain technical rules of measurement established for purposes foreign to the Act. (L. R. No. 604, dated 29th May 1893; *vide* G. R. No. 4584, dated 26th June 1893.)

Maxwell 346.

*Page 18 the *B.* 6 for 1877, Part VI.

Abstract Legislat Proceed of the G ernor-Ge ral of In in Coun Vol. XV 16, and XVIII, p. 228.

VIII.—DUTY.

1. His Excellency the Governor in Council is pleased to order that on and after the first day of October 1874 no salt will be permitted to be exported by sea from any place in the Presidency of Bombay unless there shall have been paid in respect of such salt the full excise duty to which it may be liable under Act No. XXIV of 1869, or any other law for the time being in force. (G. N. dated 2nd September 1874; *vide* also G. R. No. 4575, dated 26th August 1874.)

2. In exercise of the powers conferred by Section 7 of the Indian Salt Act, 1882, and in supersession of notifications by the Government of India in the Department of Finance and Commerce, Nos. 1449, dated 10th March 1882, and 751, dated 28th April 1882, the Governor General in Council directs that on and after the date of this notification, the duty to be paid on salt manufactured in or imported by land into British India shall be as follows:—

(*a*) in the case of salt manufactured in or imported by land into Lower Burma—one rupee for each maund of $82\frac{2}{7}$ pounds avoirdupois weight, and

(*b*) in the case of salt manufactured in or imported by land into any other part of British India, except that portion of the territories administered by the Lieutenant-Governor of the Punjab which lies west of the river Indus, two rupees eight annas for each maund of $82\frac{2}{7}$ pounds avoirdupois weight.

(G. I., F. & C., Notn. No. 343, dated 19th January 1888; *vide* G. N. No. 423, of the same date.)

3. In exercise of the powers conferred by Section 7 of the Indian Salt Act, XII of 1882, and in modification of the notifications by the Government of India in the Department of Finance and Commerce, Nos. 2469, dated 3rd August 1883, and 343, dated 19th January 1888, the Governor General in Council is pleased to make the following rule :—

On and after the first day of March 1891, the duty to be paid on salt manufactured in Aden shall be one rupee per 140 pounds avoirdupois.

(G. I., F. & C., Notn. No. 823, dated 25th February 1891; *vide* G. N. No. 1667, dated 4th March 1891.)

4. As regards salt used for packing hams, bacon and other salted provisions imported by sea, except where the salt is declared by the appraiser to be in trifling quantity and unmerchantable, in which case it need not be noticed by the Custom House, duty should be taken on the declared quantity verified by the appraiser, and a special pass should be given to the importer for the protection of the salt. In case the importer objects to pay duty, the salt should be destroyed in the presence of Customs officers.

The duty levied at the time of importation may be refunded on production of the salt before any Treasury officer (for destruction) together with the certificate of payment of duty. (G. I., F. & C., No. 46-S., dated 20th February 1883; *vide* G. Rs. Nos. 2031, dated 10th March 1883, and 1908, dated 1st March 1884.)

5. As regards the question as to the rate of duty to be paid on salt in cases in which payment has been made before an altered rate of duty comes into operation, the general rule seems clear, and whatever difficulty there may be lies in its application to the circumstances of each case. If payment of duty has been made in respect of a particular quantity of salt, the purchaser is not liable to pay enhanced duty if the duty be enhanced, or to a refund if the duty be reduced before the salt is actually removed. But if all that has happened has been that a certain sum of money has been paid to the salt authorities as a deposit against which the person making the payment is entitled to draw by making applications for the removal of salt, then that person is liable to pay duty at the rate for the time being in force, whether enhanced or reduced, on all salt to which a part of the sum deposited has not been appropriated before the enhancement or reduction. The date of payment and not the date of application is the test, in all cases in which the payment has been appropriated to a particular quantity of salt. (Adv. Gen. Nos. 9, dated 20th February 1888, and 37, dated 25th June 1888; *vide* G. M. No. 2262, dated 13th April 1888, and G. R. No. 4512, dated 9th July 1888.)

6. Credit for excise duty and other Government charges payable on salt to be removed from

salt works or depôts in the Bombay Presidency is allowed under the following rules :—

(1) Persons desirous of availing themselves of the concession must execute agreements in the form appended to these rules, and must also fully endorse and deposit with the Collector of Salt Revenue, Government Promissory Notes, Treasury Loan Acknowledgments, Treasury Bills, Bombay Port Trust Bonds, or Bombay Municipal Debentures as security for the due performance of such agreements. Each agreement must be written on stamped paper of the value of eight annas.

(2) The depositor will be entitled to receive salt to the amount of credit given to him as shown in the Collector's receipt for his deposit. The credit will be fixed according to the market value of the securities, a deduction at the discretion of the Collector being made therefrom to meet the contingency of depreciation in the value of the securities during the currency of the credit.

(3) No agreement will ordinarily be made or account opened for a less sum than Rs. 2,000, nor shall the credit extend beyond 60 days; except in the case of salt exported to Calcutta, in which case 90 days' credit will be allowed. At the close of the prescribed period, the depositor must adjust his account, and it will be then open to him to apply for a new credit.

(4) The securities will be lodged in the Bank of Bombay. The interest accruing on them during the time they remain deposited with the Collector will be drawn by the Collector of Salt Revenue, and passed to the credit of the depositor's account current kept by the Collector as hereinafter provided.

(5) The Collector will grant a receipt for the securities deposited with him, and this receipt must be produced and given up when the depositor redeems his securities or closes his account. The amount of credit given will also be shown in the receipt.

(6) If so desired by the depositor, an account current between him and Government will be kept by the Collector of Salt Revenue at his office in Bombay, and will be open to the inspection of the depositor or his duly authorized agent on week days during office hours.

(7) It will be optional with a depositor to close his account at any time previous to the expiration of the term of credit by paying the amount shown to be due by him, and thereupon to receive back his securities.

(8) The depositor must apply in writing to the Collector of Salt Revenue for salt, stating the quantity he requires, and the salt work or depôt from which he proposes to remove it. If the Collector agrees to comply with the requisition, the Chief Account Officer will furnish the depositor with a delivery order on the proper officer, and

enter the amount of excise duty and Government charges leviable and payable on such salt to the depositor's debit in the account current.

(9) At the expiration of the term of credit, the depositor must pay the balance then due from him on his account current for all the salt removed by him on credit. Should he fail to do so, he must pay interest on such balance, from the date on which the credit commenced to run, at the rate of 12 per cent. per annum, and the Collector may proceed to realize the amount due for principal and interest by the sale of the depositor's securities. Any surplus accruing on such sales will be paid to the depositor. Any loss which may be sustained in the event of the depositor's securities not realizing the sum due by him for principal and interest shall be forthwith paid by the depositor.

(10) Payments are to be made for the present at the office of the Collector of Salt Revenue in Bombay. If any depositor should prefer to make payments into a Government Treasury in the Mofussil, special application may be made to the Collector of Salt Revenue.

(11) Depositors must conform to the authorized rules at each salt work or depôt.

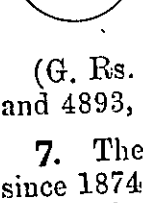
Form of bond for the removal of salt on credit.

An agreement made the day of one thousand eight hundred and Between the Secretary of State for India in Council, of the one part, and of the other part.

The said having fully endorsed and deposited with the Collector of Salt Revenue, Bombay, for the time being, the securities hereinafter mentioned, that is to say,

for securing the payment by him the said his executors, administrators, or personal representatives to the said Secretary of State, his successors or assigns, of all money which shall at any time or times become due, or owing from the said his executors, administrators, or personal representatives to the Government of Bombay on account of Government dues and other charges on salt removed from on credit under the rules regulating such credit (a copy whereof is hereunto annexed), or which shall at any time or times be at the debit of the said in his account current with the said Government in respect of such removals of salt on credit, it is hereby agreed between the said parties hereto, the said Secretary of State agreeing for himself, his successors, and assigns, and the said for himself, his executors, administrators, and personal representatives that the said securities so deposited as aforesaid, shall be subject and liable to all the provisions of the said rules and to such sale and appropriation of proceeds as therein provided. Further, that the interest which shall accrue due on the said securities while they remain in deposit with the Collector of Salt Revenue for the time being shall be drawn by such Collector and credited in such account current as aforesaid. And lastly, that each of the said parties hereto shall and will adhere to the said rules, and shall and will be bound thereby and by every stipulation and provision therein contained. In witness whereof Esquire, Collector of Salt Revenue, has, by order of the Governor of Bombay in Coun-

cil, set his hand and his seal of his office hereto for and on behalf of the said Secretary of State, and the said has hereunto set his hand the day and year first above written.



Signed by the said
In the presence of
Signed by the said
In the presence of

(G. Rs. Nos. 6162, dated 24th November 1874, and 4893, dated 18th July 1891.)

7. The system which has obtained in Bombay since 1874 of giving credits to wholesale traders for duty and other charges payable on salt which they remove from the salt works and depôts on their depositing with the Collector blank-endorsed Government securities, if it is properly and freely worked, gives the trade advantages which are nearly if not quite equal to those which it would derive from the system of export under bond. The Governor General in Council will therefore not press for the introduction of the system of permitting export under bond on the understanding that the credit system is freely and liberally worked. (G. I., F. & C., Nos. 923, dated 14th February 1882, and 2718, dated 28th July 1882; *vide* G. Rs. Nos. 1484, dated 6th March 1882, and 5423, dated 12th August 1882.)

8. It is not desirable that any general extension of the credit system should be allowed. The object for which the system was introduced in this Presidency was to give the first hand dealers time to take salt from the salt works to its destination and to dispose of it there before they were called upon to pay the excise duty thereon. The period now allowed—*viz.* ninety days in the case of exports to Calcutta and sixty days in the case of exports to other places—is amply sufficient for this purpose in the large majority of cases, and it is certainly undesirable to postpone the realization of salt duty, or any other item of revenue, longer than is necessary. The maximum period of credit now in force should not be altered without the previous sanction of Government, but *in special cases* the Collector of Salt Revenue should be allowed discretion to extend, with the approval of the Commissioner, credits beyond the period for which they were originally granted. The limit of credit is for the present fixed at Rs. 2,000 subject to reconsideration after further experience. It should be noted that credit transactions are troublesome in many ways and need careful handling by both the head-quarter office and the sarkárkúns in charge of salt tálukas, and it is not advisable to multiply them in a rash or hasty manner. (G. R. No. 8597, dated 3rd December 1890.)

9. A wastage allowance of 5 per cent. on shipments of salt in square-rigged vessels from Bombay and Karáchi to Calcutta may be granted on the following conditions:—

21.

Full duty should be levied on the salt as it leaves the works, and after the shipment is completed a 5 per cent. drawback be allowed the shipper. From this drawback should be deducted the duty on any difference that may be apparent between the quantity removed from the works and the quantity shipped. The quantity of salt for which permit was granted and the quantity on which drawback was allowed should be endorsed on the manifest. On the arrival of the cargo at Calcutta the difference, if any, between the Bengal and Bombay duties should be levied on the quantity for which permit was granted *minus* the 5 per cent. wastage allowance, and full Bengal duty should be levied on all salt landed in excess of that quantity.

It should be clearly specified in the ship's manifest that she left Bombay (*a*) with so many maunds of salt on which the Bombay rate of duty has been levied, and (*b*) with so many maunds on which no duty has been paid, drawback having been allowed on that quantity; calculation of these figures being sent by post to the Collector of Customs, Calcutta, as soon as each ship clears out of Bombay for Calcutta.

These rules apply to salt shipped in bags as well as to salt shipped loose. (G. Rs. Nos. 3256, dated 9th June 1875, 3449, dated 1st July 1879, and 7990, dated 21st October 1889: and G. I., R. A. & C., No. 196, dated 11th August 1876; *vide* G. R. No. 4930, dated 29th idem.)

10. The foregoing rules (Order No. 9) are extended to shipments of salt to Madras, Cochin, Ponani, Beypore, Calicut, Badajara, Tellichery, Cananore and Mangalore. (G. I., F. & C., No. 110, dated 9th January 1880; *vide* G. Rs. Nos. 326, dated 21st idem, and 2556, dated 15th May 1880.)

11. The Collector of Salt Revenue is not to permit salt to be removed free of duty, in lieu of quantities accidentally lost at sea after the consignments have left the preventive station. (G. R. No. 3671, dated 19th May 1893.)

12. Salt made at the Italian salt works at Aden may be allowed to be exported to Zaila free of duty. The right of Government to levy duty on the salt if and when it pleases at the rate in force in India should, however, be expressly reserved. (G. I., F. & C., No. S. R. 4344, dated 25th October 1892; *vide* G. R. No. 9011, dated 16th November 1892.)

13. The question of the issue of salt, free of duty, to be used in the manufacture of soap and alkali is becoming one of some importance, and the Governor General in Council is strongly in favour of an attempt being made to issue duty-free salt for these purposes under proper restrictions and with suitable precautions. His Excellency in Council believes that precautions which will sufficiently protect the revenue can be taken at a moderate cost. Each Local Government is accordingly empowered to make such arrange-

ments as it may deem necessary for the purpose indicated. The arrangements should be made subject to the final decision of the Government of India, to whom they should be reported. It must be understood that the manufacturer is to bear any extra cost for preventive establishments, &c., which the grant of the concession may necessitate, and that the privilege is liable to be withdrawn if experience shows that it is being abused or that the revenue is suffering. (G. I., F. & C., No. 95, dated 5th January 1883; *vide* G. R. No. 1189, dated 7th February 1884.)

IX.—RULES UNDER THE BOMBAY SALT ACT.

1. By virtue of the authority vested in him by Section 35* of Bombay Act VII of 1873, His Excellency the Governor in Council is pleased to direct that on and after the first June 1876 next the provisions of that section and of the rest of Part IV of the Act shall be deemed to be, and be in force in every place situated in British territory within the táluka of Dhandhuka of the Ahmedabad District and within a distance of ten miles from the frontier of Káthiáwár. (G. N. dated 12th January 1876; *vide* G. R. No. 266 of the same date.)

*Cf. Section 36 of Act I of 1890.

2. In exercise of the power conferred by Section 58 of the Bombay Salt Act II of 1890, and in supersession of Government Notification No. 4818†, dated 27th June 1883, the Governor in Council is pleased to make the following rules for regulating, with reference to the Shaikh Othman salt work at Aden, the matters referred to in the said section :—

† Published at page 449 of the Bombay *Government Gazette* for 1883, Part I.

(1) In these rules the words "the said salt work" mean the Shaikh Othman salt work which is situated on the foreshore to the west of the pier at Shaikh Othman, and is bounded by pillars as follows :—

Definition.

Pillar No. 1 is on the foreshore at a distance of 385 feet from the centre of the pier.

From Pillar No. 1 to Pillar No. 2 bearing 358°, distance 235 feet.

From Pillar No. 2 to Pillar No. 3 bearing 297°, distance 2,070 feet.

From Pillar No. 3 to Pillar No. 4 bearing 287°, distance 1,959 feet.

From Pillar No. 4 to Pillar No. 5 bearing 271°, distance 1,315 feet.

From Pillar No. 5 to Pillar No. 6 bearing 200°, distance 355 feet.

(2) No salt manufacturer or other person shall approach, enter or leave the said salt work except at the chauki near Pillar No. 2.

(3) Except with the written permission of the Collector of Salt Revenue no person shall remain within the limits of the said salt work at any time during the hours between 6 P.M. and 6 A.M.

(4) Salt manufactured at the said salt work

shall be cleared and deposited by the manufacturers in heaps at the head of the pans in which it has been manufactured, and no salt shall be removed from any such heap until the proper excise duty has been paid and a permit obtained for its removal.

(5) The officer of the Abkári and Salt Departments in charge of the said salt work shall himself weigh or cause to be weighed out under his supervision the quantity of salt mentioned in any order or permit presented to him under Section 32 or Section 33.

(6) Salt intended to be conveyed to Khor Maksár, Shaikh Othman, Imad, Bir Jabir, Hiswa or beyond British territory by land shall pass the preventive station at Police Station No. 2 at Shaikh Othman.

Salt intended to be conveyed to the Fortress of Aden by sea for local consumption or for export by sea to other ports shall pass the preventive station on the pier at Maala.

(7) Salt intended to be conveyed into the Fortress of Aden by land shall pass the preventive Station at Barrier Gate.

(8) Whoever infringes Nos. 2, 3, 4, 6 and 7 of the foregoing rules shall for every such infringement be liable to fine which may extend to fifty rupees and in default of payment of the fine to imprisonment of either description which may extend to one month.

(G. N. No. 2096A, dated 23rd March 1891.)

3. In exercise of the powers conferred by Sections 37, 52, 58 and 59 of the Bombay Salt Act, 1890, the Governor in Council is pleased to make the following rules and to direct that on and after the 15th November 1893 the same shall have force in supersession of all existing rules on the same subjects respectively :—

Preliminary.

Short title.

(1) These rules may be cited as the Bombay Salt Rules, 1893.

Deposit and Storage of Salt at Salt Works.

Period for which salt allowed to lie by salt pans.

(1*A*.) No person shall allow any salt which is under his control to lie unheaped for more than 10 days or for a period longer than that allowed under any general or special order communicated to him as made by the Collector of Salt Revenue in this behalf.

Sifting and spreading out to dry prohibited except in certain cases.

(2) Except before first storage in heaps at a salt work or after removal to a distance of at least one mile beyond a preventive station, no person shall sift or spread out any salt to dry except with the special sanction of the Commissioner.

(3) Before first storage no person shall sift salt or spread it out to dry except in places appointed by the Sarkárkún for that purpose.

And in places appointed by the Sarkárkún.

(4) The licensee shall be bound to store the salt produced in or during each manufacturing season separately from the salt produced in or during every other manufacturing season, unless specially permitted by the Sarkárkún to do otherwise.

Separate storage for the salt of each season.

(5) No person shall construct or cause or allow to be constructed any storage platform or salt heap in any shape or of any size or in any situation other than such as may be in accordance with the general or special orders of the Collector of Salt Revenue for the time being in force and applicable in that behalf.

Storage platforms.

(6) When a heap of salt has been broken open to satisfy a permit, the licensee shall not, except with the written permission of the Sarkárkún, allow any other heap in the same salt work to be resorted to for the same permit until the heap first opened has been disposed of and cleared away.

No second salt heap to be opened till heap previously opened is exhausted.

(7) No person shall open or cause or allow to be opened any salt heap which he has been directed by the Sarkárkún not to open. The licensee shall close in such manner as the Sarkárkún may direct any salt heap which has been opened.

Limit to opening of salt heaps.

(8) No person shall add to, or remove from, or cause or allow additions or removals to be made to or from, any salt in a heap that has been partly made and not completed, if loss by smuggling, rain, flood, or any exceptional accident has occurred thereto, or if the Sazedár, on the ground of such loss having occurred, prohibits such addition or removal, unless and until such heap has been inspected by the Sarkárkún or some officer deputed by him.

Salt not to be added to or removed from an incomplete heap in certain cases.

(9) No person shall at any time add any salt to, or cause or allow any salt to be added to, a heap after it has been once made and completed.

Salt not to be added to a complete heap.

Deposit of Salt.

(10) No person shall deposit or cause or allow to be deposited at any salt work in the Kánara District any salt within 200 yards of any kothár or building used or intended to be used for the storage of salt on which excise duty has not been paid excepting on ground allotted for the purpose by the Sárkarkún; and

Salt not to be deposited or allowed to remain near kothárs without permission.

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any person depositing salt on any such ground shall be bound to at once remove it if so ordered by the Sarkárkún.

Removal of Salt.

Salt to be removed in marked bags.

(11) Except as is hereinafter in this rule otherwise provided, no one shall remove salt from a salt work otherwise than in bags legibly marked with consecutive numbers and with the initials or other distinguishing mark of the person on whose account the salt is removed: Provided that this rule shall not apply to removals of salt from Government salt works at Khárághoda to the stores or from the works at Sanikatta to the kothárs, or to salt removed under the special orders of the Collector or by Wanjáris.

Conservancy of Salt Works.

Nuisances prohibited.

(12) No person shall commit a nuisance within the limits of any salt work.

Warehousing of Salt for Sale.

Forms of licenses.

(13) Licenses, granted by the Collector under Section 37 of the Act for the storage or possession of salt for sale within any of the limits mentioned in Section 36 of the Act, shall be either for the wholesale or for the retail sale of salt and shall be in the form annexed to these rules and contain the conditions specified in the said form. The said conditions shall be deemed to be and shall have the same force as rules framed by the Governor in Council under Section 37 (1) of the Act.

Licenses when to be taken out and when to expire.

(14) Every license shall be taken out not later than the 1st of January in each year and shall be in force until the 31st December next following and no longer.

Renewal may be refused.

(15) The Collector may cancel or refuse to renew a license without assigning any reasons therefor.

Separate license for each shop or warehouse.

(16) If a licensee desires to open, for purposes of sale, more than one shop or warehouse, he must obtain a separate license for each such shop or warehouse.

Certain conditions to which such licenses shall be subject.

(17) Every such license shall be liable to suspension or revocation, at any time, on breach, by the licensee or any of his servants, of any of the conditions thereof or of any provisions of the Act.

Disposal and destruction of things seized.

Destruction of confiscated salt-earth.

(18) Confiscated salt-earth shall be destroyed.

(19) At any time after the seizure of goods under the Act, it shall be lawful for an officer not lower in rank than a Sarkárkún to direct that any such goods which appear to him to be subject to natural and speedy decay, shall be sold by public auction at once or, if unsaleable, that they shall be destroyed.

Disposal of perishable goods confiscated.

(20) Any officer of a class not lower in rank than Sarkárkún's or Inspectors may give the directions specified in Section 52 (*b*) in any case in which such directions may be given under the provisions thereof.

Keep of animal seized.

(21) The surplus proceeds of all sales under Rules 19 and 20 shall, unless the owner of the property sold establishes his claim to them within three months of the sale, be forfeited to Her Majesty.

Surplus proceeds of sales how to be disposed of.

Penalties.

(22) Whoever commits a breach of any of the Rules 1*A*, 2, 3, 4, 5, 6, 7, 8, 9, 10 and 11 or of any condition of a license granted in accordance with Rule 13, shall be punished with fine which may extend to rupees fifty, and in default of payment of fine, with simple imprisonment for a term which may extend to one month.

For a breach of Rules 1 *A*, 2, 3, 4, 5, 6, 7, 8, 9, 10 and 11 or any condition of a license granted under Rule 13.

(23) Whoever commits a breach of Rule 12 shall be punished with fine which may extend to rupees twenty, and in default of payment of the fine, with simple imprisonment for a term which may extend to ten days.

For a breach of Rule 12.

Form of License for the Storage and Possession of the Salt (*vide Rule 13.*)

I, Collector of Salt Revenue, do hereby authorize and empower now dwelling at , in the táluka of , in the district of , to store or have in his possession salt for the purpose of sale in the below-mentioned building (or enclosure or premises as the case may be) situated in the village of in the táluka of , in the district of *viz.*, in the building (enclosure or premises as the case may be) known as and situated on the side of street and numbered No. by the Municipality of provided that he conform to the following conditions, *viz.* :

(1) That he keep and have ready for inspection at any time by any officer of the Salt Department, requiring to see the same, a detailed daily

account showing truly the quantities of salt received by him, the name of the persons from whom, and of the salt works at which such salt has been obtained, the No. and date of the permit covering the same and the names of the ports, if any, at which such salt is landed, as well as the names of the persons to whom he may sell salt and the quantity delivered to each.

(2) That he furnish on the first of every month to the Sarkárkún at an abstract account in such form as may from time to time be required of him, showing the gross quantities of salt received and sold by him during the previous month and the balance in store at the end of the same.

(3) That he shall not sell more than 40 seers of 80 tolas each of salt to one and the same person, except on the production by such person of a special permit under Section 38 (2) of the Bombay Salt Act II of 1890, to retain more than that amount for his private consumption or to transport more than that amount to some place beyond the limits mentioned in Section 36 of Bombay Act II of 1890, or to some other licensed shop or warehouse within those limits, duly signed by myself, or my successor in office for the time being, or by one of my deputies or assistants.

(4) That he shall not transfer this license to any other person, nor permit salt to be sold under colour thereof by any other than himself or his servants duly approved for such purpose by the Sarkárkun at ; a list of whose names he shall from time to time, as required, furnish to the said Sarkárkun.

(5) (*For retail licenses only.*)

That he shall at no time keep in store more than 50 Indian maunds of salt or such other quantity as I or my successor in office may by special order prescribe.

(*For wholesale licenses only.*)

That he shall store all the salt in his possession in bags, each containing not less than one or more than three maunds.

(6) This license shall be in force from the day of 189 until the day of 189 and no longer, but shall be liable to be suspended or revoked at any time by myself, or one of my deputies, in the event of the infringement by the said , or by any of his servants, of any conditions thereof or of any of the provisions of the Bombay Salt Act, 1890.

Given under my hand and seal at on the day of 189 .

Collector of Salt Revenue.

(G. N. No. 7890 dated 26th October 1893.)

X.—SMUGGLING AND OTHER OFFENCES.

1. All Magistrates should bear in mind the repeatedly expressed opinion of Government that salt-smuggling is not a trivial offence to be lightly punished. Small punishments are only an incentive to break the law, besides endangering the revenue. (G. Rs. Nos. 262, dated 16th January 1875, and 6620, dated 7th November 1877.)

2. The prevention of salt-smuggling in all shapes forms part of the regular duties of the revenue and police establishments. (G. R. No. 7613, dated 26th December 1877.)

3. Attention has been attracted to the import into some provinces of untaxed foreign salt from trans-Himalayan sources. As yet the quantities imported have been insignificant, and there are no apparent probabilities of such development as to cause material injury to the revenue by the displacement of duty-paid salt. But it is desirable that the trade should be carefully watched, so that in case it displays a tendency to increase, measures for the protection of the revenue by the taxation of the imported salt may be timely adopted. All officers, therefore, concerned in the registration and record of the land trade should keep the import of salt specially in view, and make special reference to it in the Land Trade Reports of Sind. (G. I., R. A. & C., No. 8, dated 16th September 1878; *vide* G.R. No. 5061, dated 3rd October 1878.)

4. The following notification by the Political Agent, Káthiáwár, No. 44, dated 23rd December 1875 (*vide* Government Resolution, Political Department, No. 8210, dated 8th idem) shows the powers possessed by salt officers in Káthiáwár in regard to salt offences. The same powers were given to them, in regard to smuggling of opium, by Government Resolution, Political Department, No. 1591, dated 7th March 1891 (*vide* Revenue Department endorsement No. 2445, dated 8th April 1891):—

"It is hereby notified by order of the Governor in Council that all salt not duly covered by a permit, which shall be carried across the frontier line hereinafter described otherwise than by a route prescribed by the Governor in Council, and all salt spontaneously produced within and east of the said line which shall be removed without due permission, will from the date of this notice be contraband salt as defined in Bombay Act VII of 1873; and all persons concerned in passing, removing or transporting such salt, or accepting or retaining such salt, and all such salt and all vessels, animals, and conveyances used or intended to be used in transporting it, and all goods, packages and coverings in or among which it may be placed, will be liable to the penalties set forth in part VI of the said Act.

'2. All salt stored within ten miles of the said frontier line in excess of the quantity *bonâ fide* required for local consumption, shall, from the date of this notice, be contraband and liable to confiscation, together with all goods, coverings and packages among or in which it may be placed.

"Definition of the salt frontier line south of the frontier of Rádhanpur.

"From the Runn opposite Rádhanpur territory the line is to follow a course parallel to the coast of the Runn, and at a distance of 3 miles therefrom, until it reaches the cart track leading from Sultánpur to Uru; from this point it will proceed straight to the westernmost masonry pillar of the Pátri-Bajána boundary; thence it will run due east until it reaches the boundary of the Viramgám Táluka opposite the village of Goria, leaving on its north the village sites of Sáukás, Salla and Upariála in the Bajána Táluka: it will thence follow the boundary between British territory and Káthiáwár until, after encircling the Dhandhuka pargana, it reaches the Gulf of Cambay at the Sundrai creek.

"The following rules of procedure have been approved by His Excellency the Governor in Council:—

"I. For the maintenance of the Preventive Line in Káthiáwár the Chiefs should be required to admit posts of officers of the Salt Department into such villages and places as the Political Agent may appoint at the instance of the Collector of Salt Revenue, and to assist the salt officers to find accommodation in such villages and places in every reasonable way.

"II. The officers of the Salt Department should be permitted to follow and apprehend smugglers in Káthiáwár, and to seize suspected salt and carriages, animals and trappings used in its conveyance, and the contents of any package in which it may be concealed. And it shall be the duty of the officers making such apprehensions and seizures to take the prisoners and property forthwith to the Inspector to whom they are immediately subordinate, who after such preliminary inquiry as may be necessary (to be in all cases completed within 24 hours) shall forward any prisoners who appear from the information obtained to have committed any offence punishable under this notification to the proper Court, and shall release any prisoners, the evidence or reasonable ground of suspicion against whom appears insufficient to justify their transmission to a Court, submitting a report of the case for the orders of his immediate superior. Persons who may have been released from arrest under this rule by Inspectors of the Salt Department shall be liable to re-arrest and trial on application being made to the Political Officer in charge of the pránt by the Assistant Collector of Salt Revenue in charge of the Preventive Line.

"III. It shall be the duty of the States concerned to cause their officers to take part in the pursuit and seizure of smugglers, &c., to prevent the storage of salt in contravention of Rule VII and generally to assist the officers of the Salt Department. In the case of any seizure made by the Chief's officers apart from the officers of the Department, notice should be given to the head local officer of the Department to whom the salt and property seized should be made over, and opportunity should be given for such inquiry as may be necessary to ascertain whether the property seized is liable to confiscation.

"IV. The Salt Department should prosecute all persons accused of smuggling before the Local Court of the Chief or Agency. An appeal to the Political Agent, if he has jurisdiction over the Local Court against the decision of the Court, whatever it may be, will be open both to the prosecutor and to the accused.

"V. Questions of confiscation of smuggled salt, &c., will be determined by the Collector of Salt Revenue, subject to an appeal to Government.

"VI. All fines levied, and the proceeds of all confiscations adjudged shall be at the disposal of the Governor in Council for the purpose mentioned in Section 61 of Bombay Act VII of 1873.

"VII. Storing of salt in excess of quantities required for local consumption in villages within 10 miles of the Preventive Line is prohibited as in itself evidence of an intent to smuggle. Officers of the Salt Department may visit Káthiáwár villages for the purpose of ascertaining whether any contravention of this prohibition has taken place and will then be entitled to respect and assistance. Should it appear to an officer of the Salt Department of not lower rank than an Assistant Inspector that salt is so stored, the village pátel and all superior authorities in the State shall, on the request of such officer, be bound to make effectual search for such salt and to record the result of such search in a report written at the time and signed by all officials of the State who are present. If such salt is found, they shall detain it for adjudication by the Political Officer within whose charge the place where the salt is found may be, who shall, if he considers that the salt found is in excess of the quantity *boná fide* required for local consumption, pass an order for its summary confiscation, together with all goods, packages or coverings in or among which it may be placed."

5. In continuation of the foregoing Notification No. 44, dated 23rd December 1875, the following Notification No. 32, dated 15th July 1884, regarding the arrangements for the storage and distribution of salt in Káthiáwar along the British Frontier was published by the Political Agent, Káthiáwár, under the authority of Government, at page 194 of the *Kathiáwár Agency Gazette* for 1884:—

"1. Within the 10-mile belt referred to in para. 2 of Notification No. 44 of 1875, there shall only be maintained the depôts noted in the schedule attached.

"2. In the depôts, exclusive of such as are at salt sources or works, the quantity of salt stored is to be regulated by the population as ascertained by the last census of the villages supplied from it, the average consumption per head being calculated at 12 lbs.

"3. During the rainy season, *i.e.*, from 1st June to 1st October, salt sufficient for 4 months' consumption only may be stored in the salt depôts; at other seasons the amount stored is not to exceed what is sufficient for 2 months' consumption.

"4. As far as is found feasible, a licensed vendor shall be established in each village who is to obtain salt on permit from the depôt which supplies his village. Any licensed vendor obtaining salt from elsewhere to be liable to punishment in the spirit of Bombay Act VII of 1873. Where there is no licensed vendor, villages may be supplied by licensed hawkers according to the existing practice.

"5. Any person carrying salt for sale or for purposes other than personal consumption not covered by a permit shall be liable to punishment in the spirit of Section 51 of the Act above referred to.

"6. In all places where salt naturally forms, only so much as is required for *boná fide* consumption in Káthiáwár may be collected and stored. All salt in excess of this amount or not required for storage as being of inferior quality, to be destroyed.

"7. The responsibility of carrying out the above rules rests, in States enjoying recognized jurisdiction, on the Darbárs of those States, and in Thána circles on the Government officials in charge of that Thaná. All breaches of these rules to be punished in the spirit of the Bombay Salt Act.

"8. Any breach or neglect of these rules should be considered to be a breach or neglect of the provisions of Noti-

fication No. 44 of 1875 and action should be taken in such cases as prescribed in Article VII of the said Notification.

"*Schedule.*

"Bajána, Vithalgad, Talsána, Jámbu, Ralol, Balol, Kamálpur, Nágnes, Károl, Limbdi, Chuda, Sudámra, Dhándhalpur, Páliyád."

XI.—REWARDS.

1. The following Rules for regulating the grant of rewards to informers and seizers of contraband salt in the Bombay Presidency are published for general information :—

(1).—The Collector of Salt Revenue when ordering the confiscation of any property under the authority vested in him by the Salt Act may grant, in such proportions as he may think fit, to any person or persons who have contributed to the seizure of the property or the conviction of the offender, a reward not exceeding Rupees 3 per maund of salt confiscated, *plus* the estimated value of any other articles confiscated in the case *plus* the amount of any fine imposed.

(2).—In any case in which, in the opinion of the Collector of Salt Revenue, any person has performed any service of special merit in respect of the prevention or detection of salt smuggling, or of any offence against the salt laws, the Collector may grant to such person a reward not exceeding in amount Rs. 50.

(3).—The Collector of Salt Revenue or an Assistant Collector of Salt Revenue with the sanction of the Collector may incur at his discretion, expenditure not exceeding Rs. 100 in each case for the employment of informers, or for other purposes connected with the prevention or detection of salt smuggling, or of any offence against the laws relating to Salt.

(G. N. No. 1658 dated 1st April 1878.)

2. The following Rules for the grant of rewards to persons giving information of offences against the provisions of the Inland Customs Act, 1875, apply to all branches of the Sind Salt Department and to all its servants of and below the rank of Inspector or Superintendent :—

(1) Rewards shall be payable only to the persons concerned in the transactions out of which they may arise. All persons, whether servants of Government of whatever Department or private individuals, shall be entitled to participate.

(2) There shall be five kinds of rewards, *viz.* :—

(*1*) Sale-proceeds of confiscated salt or saltpetre and of all the articles seized and confiscated along with them.

(*2*) Additional duty on salt levied as a penalty under Rule 32 of the Rules of the Governor General in Council, dated the 7th August 1878, or under any rules sanctioned by the Governor General in Council under Section 15 of the Inland Customs Act of 1875.

(3) Halves of fines imposed by Magistrates whether with or without imprisonment.

(4) Special, in cases when the sentence passed does not include a fine.

(5) Special, not exceeding Rs. 100, for display of bravery and tact in effecting the seizure of smuggled goods or arresting offenders against the Inland Customs Act.

(3) Payments of the sum available for rewards shall be made in the following proportions, *viz*:

(*a*) To the informer or informers, if any, one-half the entire sum;

(*b*) To the Inspector or Assistant Inspector or other officer of the Sind Salt Department in charge of the beat, if present at or actually co-operating in (although not present at the moment of) the seizure, one-fourth the entire sum.

(*c*) To other servants of Government of whatever Department, present at or actually co-operating in the seizure, the remainder in proportion to their salaries.

(*d*) If there is no informer, one-half shall be paid to the officer of the Sind Salt Department in charge of the beat, if he be either present at or actually co-operating in the seizure, and the other half to the other persons present at or actually co-operating in the seizure.

(*e*) If there is no informer, and the officer of the Sind Salt Department in charge of the beat is not entitled under clause (*d*), the whole sum disposable for reward shall be paid to the persons present at or actually co-operating in the seizure.

(*f*) Servants of Government in other than the Salt Department, or private individuals, who may seize persons or goods under the Inland Customs Act without the co-operation of officers or men of the Sind Salt Department, shall receive half the sum disposable for reward and the other half shall be credited to Government.

(4) Officers and men are said to be actually co-operating in a seizure when they belong to the party organized to make it, and are at the time of the seizure, although not present when it is effected, actively engaged in watching and patrolling other localities to prevent the escape of the smugglers or in passing from one detachment of the party to another to secure the vigilance of all.

(5) Officers or men of the Sind Salt Department simply taking over persons or goods seized by others cannot be held to merit a reward, and, as a general rule, they will receive no reward in such cases. An exception will be made if it be shown that any officers or men of the Sind Salt Department did anything (beyond merely taking over from the seizer the persons or goods seized) which contributed to bring about the seizure. In such a case a special report would be necessary.

(6) Whenever it may be ordered by competent authority that salt which is seized and confiscated is to be destroyed, the Commissioner may make a grant at Rs. 2-8-0 per maund of salt so destroyed to be distributed as rewards.

(7) Confiscated salt (fit for human consumption) or saltpetre or the carriage or other articles seized and confiscated along with the salt or saltpetre may be sold by public auction—the salt at a price not less than the Government duty, and the rest for what they will fetch; but the officer conducting the sale will be held personally responsible that sales are not effected at prices manifestly below the real local value of the articles sold.

(8) Confiscation proceeds and additional duty shall be held in deposit to admit of appeal to the Commissioner for one month after date of final orders awarding the penalty.

(9) Rewards accruing under Clauses 3 and 4 of Rule III shall be payable in the month following that in which the Magistrate's order intimating conviction of the smugglers is received.

(10) Rewards payable under Clause 4, Rule III, shall be at the rate of 8 annas for each day's imprisonment awarded to each offender. Provided always that such reward shall not exceed fifty rupees for any one prisoner or Rs. 200 for any one case.

(11) Payment of rewards to officers or men of the Sind Salt Department or to private individuals shall be made subject to the control of the Collector, or Deputy Collector of the District, when possible by the Deputy Collector in person, but otherwise through the Salt Inspector or Superintendent.

Sums payable to subordinates of other Departments shall be forwarded by the Collector to the Heads of such Departments.

The Collector or Superintendent of a District may withhold and credit to Government a part or the whole of the amount disposable for rewards in any instance in which a reward has not in his opinion been fairly earned. (G. R. No. 1085, dated 21st February 1881.)

3. The following rules for regulating the grant of rewards for the detection and prevention of offences against the Transport of Salt Act, 1879, in the Bombay Presidency including Sind are published for general information :—

(1) The authority adjudging a confiscation under Section 6 of the Transport of Salt Act shall have the power to grant, in such proportion as he may think fit, to any person or persons who may have contributed to the seizure of the property confiscated or the conviction of the party or parties offending, rewards not exceeding in the aggregate the estimated value of the property confiscated *plus* the amount of any fine imposed.

(2) In any case in which, in the opinion of the authority referred to in Rule 1, any person has performed any service of special merit in connexion with the prevention or detection of any offence under the Transport of Salt Act, he shall have power to grant to such person a reward not exceeding Rs. 50 (fifty) which may be in addition to or in lieu of any reward which may or might have been granted under Rule I.

(G. N. No. 5408A, dated 28th July 1886.)

XII.—ACCOUNTS.

1. The accounts of the Salt Department should be kept in Kánara in Maráthi instead of in Kánarese. (G. R. No. 958, dated 21st February 1874.)

2. The following rules have been laid down for the guidance of Treasury Officers in receiving and accounting for cash paid into their Treasuries by salt traders on account of the Salt Department :—

(1) When it is desired that payments on account of the Salt Department should be received at any Government Treasury (Huzúr or District), application will be made by the Collector of Salt Revenue, or by the Assistant in charge of his Huzúr Office in Bombay, to the Collector of the district in which such Treasury may be situated, for the issue of general instructions to the Treasury Officer concerned to receive from traders and others any sums tendered by them on account of the Collector of Salt Revenue. After the issue of such instructions, but not otherwise, Treasury Officers will receive and account for any monies tendered to them for remittance or credit to the Collector of Salt Revenue.

(2) For any sum so paid the Treasury Officer will pass to the payer a receipt (in the accompanying Form A), and will simultaneously forward a copy thereof by post to the Assistant Collector of Salt Revenue in charge Head-quarter Office, Bombay. Printed forms will be supplied by the Collector of Salt Revenue on which alone receipts should be granted.

(3) The Treasury Officer will credit in his accounts the amounts received as remittances from the Collector of Salt Revenue; and the Huzúr Treasury Officer of the district will soon after the first of each month render a general receipt (in the accompanying Form B) for all sums paid into his own or subordinate Treasuries during the previous month. These receipts should be addressed to the Assistant Collector of Salt Revenue in charge Head-quarter Office, Bombay. The transactions will then be adjusted in the office of the Collector of Salt Revenue by debiting the amount to the Treasury Officer concerned and crediting it to the proper head of account.

(4) The payer on receiving the receipt referred to in Rule 2 will either personally or by agent present it to the Assistant Collector of Salt

Revenue in charge of the Head-quarter Office in Bombay, along with an application stating the purpose to which the payment is to be applied, *i.e.* whether for the supply of salt, or for the adjustment of a deposit account for salt previously supplied on the credit system.

(5) The Assistant Collector of Salt Revenue in charge Head-quarter Office, on production of such receipt and application, and after satisfying himself of the genuineness of the former, will grant the applicant the requisite receipt to enable him to obtain the salt applied for, or will adjust his deposit account, as the case may require.

FORM A.

A	B	C
No.	No.	No.
Name of Treasury Office and Date	Name of Treasury Office and Date	Name of Treasury Office and Date
Received from the sum of Rupees (in words) to the credit of the Collector of Salt Revenue, Bombay,	Received from the sum of Rupees (in words) to the credit of the Collector of Salt Revenue, Bombay.	Received from the sum of Rupees (in words) to the credit of the Collector of Salt Revenue, Bombay.
Rs. Signed *A. B.*, Treasury Officer.	Rs. Signed *A. B.*, Treasury Officer.	Rs. Signed *A. B.*, Treasury Officer.

Note.—These receipts will be printed and bound in a book. A will remain in the book in the Treasury Office, B will be delivered to the payer, and C forwarded simultaneously to the Assistant Collector of Salt Revenue, in charge Head-quarter Office, Bombay.

Receipts will be supplied in different languages, English for Huzúr Treasuries, and vernacular for Mámlatdars' and other District Treasuries.

FORM B.

Treasury Office, and Date.

Received from the Collector of Salt Revenue, Bombay, through the undernamed persons, the sum of Rupees (in words) during the month of

No. of separate receipts.	Names of persons.	Amount.
1	*A.*	Rs. a. p.
2 and 4	*B.*	
3	*C.*	
5 and 6	*D.*	
	Total Rs. ...	

Signed *A. B.*

Treasury Officer.

Note.—The sum entered opposite each name will be the *aggregate* amount received during the month from the person named.

(G. R. No. 546, dated 29th January 1875.)

3. The receipt of money in payment of the duty on salt removed from the Bassein, Ghodbandar, Trombay, Panvel and Urán works for export by sea

or for inland transport by rail will not be allowed at the Treasuries at those places, and such payments must be made at the Head-quarter Office at Bombay. Discretion should however be granted to the Sarkár-kúns at the places named to accept payment in exceptional cases and for very special reasons. (G. R. No. 2800, dated 1st June 1880.)

4. Salt and Customs expenditure of a kind which has to be, and is incurred every year, such as petty construction and repairs, supply of scales and weights, does not require special previous sanction before being entered in the estimates, unless the expenditure exceeds the average of the last three years, when the excess cannot be admitted without explanation. (G. I., F. & C., No. 5922, dated 30th October 1888; *vide* G. M. No. 7519, dated 12th November 1888.)

5. The Budget estimates of the Mounted Police Fund of the Salt Department should be submitted to Government in the Revenue Department in a complete form. (G. R. No. 1786, dated 15th March 1892.)

XIII.—MISCELLANEOUS.

1. *Tents*: The Collector of Salt Revenue is to be allowed a sum not exceeding Rs. 700 every sixth year for the purchase of office tents. The tent is to be bought only when absolutely necessary even after six years, and a certificate to this effect should be furnished at the time new tents are bought. (G. I., F. D., No. 611, dated 27th January 1873; *vide* G. R. No. 835, dated 13th February 1873.)

2. *Natural Salt*:—The Collector of Salt Revenue should exercise considerable liberality in the grant of permission to collect natural salt free of duty to foreign villages in the immediate proximity of natural salt deposits within the frontier line. The best method of effecting this object would be that which is understood to be already practised in some of the small States, north of Anwarpur. Each village to which the Collector grants the concession might be allowed to collect and remove, on a certain day, a certain number, according to its population, of cart-loads of salt under a written permit. (G. L. No. 6972, dated 11th December 1875.)

3. *Moach Salt*: All salt despatched from the Moach Salt Works by water should be laden into boats in the presence of an officer of the Salt Department. After a boat is laden, and before it is allowed to leave the creek, the contents should be inspected and the bags counted by the Superintendent, Moach Salt Works, who will also occasionally test a few bags.

On arrival of a boat-load of salt at the Keamari Wharf the bags should be counted by the Customs officer there and a percentage (say 5 per cent.) weighed. If correct, they should be laden into trucks; if not, the necessary report should be made to the Collector of Customs.

The Customs Inspector at Keamari should also be required to inspect salt landed at Keamari frequently

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and to make an occasional test to see that no fraud is going on. (G. R. No. 5765, dated 28th October 1879.)

4. *Gradation Lists*: The Accountant General should submit to Government a monthly gradation list of officers in the Salt Department. (G. M. No. 3500, dated 7th July 1880.)

5. *Official Correspondence.* [*Vide* Order No. 1, Sub-head XI, under the head "Opium."]

* Repealed by Act II of 1890.

6. *Enquiries*: When an enquiry is held under Section 59 of the Salt Act,* 1873, regular proceedings in judicial form should be recorded. (G. R. No. 2211, dated 17th March 1883.)

7. *Titles*: Native officers employed in the Salt and Customs Department of the Bombay Presidency on a salary of Rs. 150 and upwards should be officially addressed as Ráo Sáheb or Khán Sáheb. (G. I., For. Dept., No. 165-I, dated 13th January 1885; *vide* G. R. No. 706, dated 24th idem.)

8. *Agencies*: No agency for the sale of salt on behalf of Government should be established at any place beyond the Presidency without the sanction of the Government of India. (G. I., F. & C., No. 6584, dated 11th December 1888; *vide* G. R. No. 8538, dated 22nd idem.)

9. In dealing with the question of the Government agencies for the sale of salt in future, the opinions expressed in the following extracts from the letter from the Government of India No. 4140, dated 4th August 1887, should be borne in mind, and the wishes of that Government should be carried out so far as may seem practicable and expedient:

"5. If the Government of Bombay should come to the conclusion that the agencies ought to be retained it will doubtless favour the Government of India with the grounds on which its opinion is based. The Governor General in Council desires in any case to urge on its consideration that the agencies, if they are to be retained, should be so worked that the condition shall approximate closely to those under which the operations of the ordinary trader are carried on. At present, a deduction of 5 per cent. on account of wastage is taken from the salt-makers for salt sold to Government in order to cover a wastage allowance made to the Agent, which allowance is refused to traders. This allowance, there is every reason to believe, is mainly a profit to the Agent; and the profit is really paid by the salt-makers and the traders. It is for the Government of Bombay to consider whether it would not be more equitable to take from the salt-maker only such an allowance for wastage as experience shows to be justified, and to make no allowance to the Agent which is not also granted to the trader. This would secure to the salt-maker a fair return for his work, and at the same time place the Government Agent on a nearly equal footing with the trader.

"6. Further, it would seem desirable that the Agent should be required, like an ordinary trader, to prepay the duty and the price of the salt he receives from Government and be left to recover his money from the consumer gradually as he reduces his stock by sales. He would still receive his commission, which would represent the profit of an ordinary trader working on his own account.

"7. If therefore the Government of Bombay is inclined to think that the time has not arrived for dispensing with the agencies altogether, I am to request that the arrangements to be made with the Agent may be reconsidered in the sense stated in the foregoing paragraphs."

(G. R. No. 8588, dated 22nd December 1888.)*

10. *Fish-curing*: It is the desire of the Government of India to see fish-curing yards established, as in Madras, at all convenient places along the coast line, where there is a reasonable prospect of active resort to them by fish-curers, and the Governor General in Council is not disposed to agree with the opinion on which the Collector of Salt Revenue based his rejection of an application to open a new yard at Málvan. It is possible that a yard at Málvan would draw off custom from Vengurla, but the abstraction of custom would prove that Málvan was a more suitable place for the industry. From this point of view it would have been better that the application should have been complied with; and if the result showed that custom fell off at Vengurla, the proper course would have been to reduce the staff at that place or to close the yard altogether.

The Government of India has also been always prepared to bear a small loss on the experimental establishment of fish-curing yards for the sake of preserving an important industry, which is heavily borne down by the salt-tax. The industry merits encouragement, and any small loss on one or two fish-curing yards should soon disappear with effective management and the extension of yards where the industry calls for them. In Madras the yards caused some loss for a time, but they now cost the State nothing.

At present the principal item of loss to Government in Bombay is on account of establishment charges, which are borne entirely by the State. It is not the desire of the Government of India that the local officers should aim at recovering the cost of establishment immediately, but irrespective of this item and the loss of duty on salt sold for fish-curing in the Vengurla yard the State at present bears the charges for freight on the salt to place of sale and wastage, which should obviously be taken into account in calculating the cost price of the salt. As this is not done, salt is now being sold for fish-curing purposes in Bombay at less than the cost price. The Government of India considers that the operations should be so conducted that there shall be no loss upon the purchase and resale of salt. (G. I., F. & C., No. 6271, dated 23rd November 1888; *vide* G. R No. 8321, dated 13th December 1888.)

11. Fish-curing yards should be put up at every place where they are likely to be fully useful. (G. I., F. & C., No. 4150-Ex., dated 25th September 1893; *vide* G. R. No. 7389, dated 10th October 1893.)

12. *Reserve Stock*: As a matter of precaution it is desirable that a reserve stock of salt equal to two years' demand should usually be maintained at

* *Vide* also Order No. 4, Sub-head IV.

the Runn Salt Works. (G. R. No. 1948, dated 16th March 1891.)

13. *Salt Price Current*: The Collector of Salt Revenue, Bombay, is authorized to subscribe to a copy of Messrs. Mullick & Co.'s Weekly Salt Price Current published at Calcutta. (G. R. No. 7451, dated 28th October 1891.)

14. *Calendars*: Maráthi calendars may be purchased for the use of the Huzúr and Táluka offices in the Salt Department, the cost being met from the contingent grant of the purchasing officers. (G. R. No. 3686, dated 27th April 1892.)

15. *Form of license for the collection or removal and possession of salt-earth under Section 11 of Act II of 1890*:—

I, , Collector of Salt Revenue, do hereby authorize and empower now dwelling at in the táluka of in the district of , to excavate, collect or remove salt-earth (1) for curing fish, (2) for manuring cocoanut palms from and remove it to on the following conditions:

(1) That the salt-earth is not removed between sunset and sunrise;

(2) That all salt-earth removed under this license shall be stored at and at no other place;

(3) That no part of the salt-earth removed under this license shall at any time be taken into any building, dwelling-house or covered enclosure;

(4) That the salt-earth removed under this license shall be used for the purpose shown above, and no other;

(5) This license will remain in force from the to the

(G. R. No. 4826, dated 9th June 1892.)

No 84

DIVISIONAL FOREST OFFICE
Date 22-4-96
WORKING PLANS PARTY

DIVISIONAL FOREST OFFICE
(SOUTHERN CIRCLE.)

ESTABLISHMENTS.

1. The period for which a temporary establishment is sanctioned should always be stated in the order sanctioning the entertainment of such establishment, and, if in any case this be omitted to be done, the Accountant General should call the attention of the Local Government to the omission. (G. I. No. 4409, dated 9th December 1872; *vide* G. R. No. 253, dated 20th January 1873.)

2. The remuneration that may be proposed for temporary establishments should include, in addition to salary, travelling and other miscellaneous allowances wherever such allowances if not consolidated with salary would have to be paid separately. (G. R. No. 4883, dated 18th December 1882.)

3. Superintendents of Jails are permitted to employ such extramural guards as may be from time to time required under the general control of the Inspector-General of Prisons, who will issue such subsidiary instructions as may be necessary. The Inspector-General will be held responsible that the sums thus expended are recouped to Government. He will budget for the total amount of expenditure likely to be incurred under this head, and for the revenue to be derived from it. If it ever happens that the budget allotment falls short of his requirements, Government will entertain proposals for increasing the allotment, provided that the receipts cover the expenditure, and in emergent cases the Inspector-General may, on his own responsibility, sanction the employment of these guards, even though funds be not immediately available; and he may transfer sanctions from one Jail to another.

These orders will, it is considered, enable guards to be entertained when and where they are wanted, without delay. The Inspector-General will be held answerable that no irregularities or loss to Government occurs.

The Inspector-General should arrange with the Accountant General for his sanction being duly communicated to the latter officer, in order that the bills for these extramural guards may be properly audited. (G. R. Nos. 2547, dated 13th August 1875, and 1338, dated 13th April 1891.)

4. The Commissioner in Sind is authorised to sanction establishments or changes in establishments of the Indus Conservancy Department the salaries of which do not exceed Rs. 15, all salaries above Rs. 15 requiring the sanction of Government. The Commissioner should exercise the closest scrutiny over any new expenditure in connection with the Indus Conservancy Fund. (G. R. No. 3916, dated 12th September 1877.)

5. The Commissioner in Sind is authorized to sanction the employment of pilots on the establish-

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ment of the Indus Conservancy Department, within the limit of the sanctioned scale, as the exigencies of the service may require. The restriction placed by G. R. No. 3916, dated 12th September 1877, as to the amount of salary need not be observed in the case of the pilot establishment. (G. R. No. 2774, dated 31st July 1880.)

6. The allowances drawn by the two Civil Members of the Council of His Excellency the Governor of Bombay for the maintenance of an establishment of personal attendants should cease. The Government of Bombay may sanction such appointments in lieu of the men paid from the allowance as may seem necessary. (G. I., F. & C., No. 1862, dated 2nd December 1884; *vide* G. R. No. 7, dated 3rd January 1885.)

7. The Commissioner in Sind, the Commissioner of Customs, Salt, Opium and A'bkári and the Inspector-General of Police should, when submitting proposals for the employment of additional Police establishments, enter in the proposition statements the net amounts actually paid to the men and not the former* nominal rates of their pay. (G. R. No. 1799, dated 9th June 1888.)

8. The charge to employers on account of police employed under Sections† 14 and 16 of Act VII of 1867 should be the same whether the men supplied to them are temporary or permanent. Temporary men should not receive more actual pay than permanent ones. When temporary men are employed, the difference between the pay charged to employers and the pay the men receive should be credited to Government in consideration of the increase of general cost of entertaining a larger body of police than, but for the requisitions of private employers, would otherwise be necessary. This will be in addition to the 12‡ per cent. which is a general rate leviable whether the police employed are temporary or permanent. (G. R. No. 2474, dated 6th August 1888.)

† Cl. Sections 22 and 25 of Act IV of 1890, which repealed Act VII of 1867, except Sections 33 and 34.

In ruling that the charge to employers should be the same whether the men supplied were temporary or permanent, it is intended that employers

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* *Note.*—Such a thing as gross rate of pay for policemen has ceased to exist from the date of abolition of the Police Superannuation Funds. But, owing to this fact having been overlooked, the old rates of pay are often quoted and in the case of temporary policemen actually disbursed under the impression that they are simply being exempted from subscribing to the Superannuation Fund which nowhere exists. There is only one scale of pay recognized by the rules, and that is the reduced scale after deduction of what used to be paid in the Superannuation Fund. All other rates are unauthorized and should be considered as abolished from August 1st, 1888. (G. R., J. D., No. 3877, dated 21st July 1888.)

‡ Under Government Resolution No. 1603, dated 6th May 1891, a contribution of six per cent. is levied in the case of extra or additional police entertained for municipalities, companies, private persons, &c., for all items except clothing, and in order to recoup the District Clothing Funds a separate capitation contribution for clothing is levied in addition at the rates laid down in Government Resolution, Judicial Department, No. 4941, dated 9th September 1890.

besides paying pension contribution on account of permanent men, should pay an equal amount on account of temporary men as a set off against general charges. The charge to employers will thus be the actual net pay of the men *plus* the $\frac{1}{6}$th or $\frac{1}{12}$th levied under Article 421 of the Civil Service Regulations *plus* the contribution for clothing. It is presumed that when men of the permanent force are lent to private bodies, &c., without any substitutes being employed, there would be no difficulty in crediting the extra charges to pension, &c., and whenever permanent men can be conveniently spared, this should be done. (G. R. Nos. 3982, dated 24th December 1888, and 1253, dated 25th March 1889.)

9. Collectors of districts are authorized, in the case of establishments under them, to depute officers on the permanent establishment on temporary duty on the understanding that when the temporary duty ceases they will return to the permanent establishment. (G. R. No. 1984, dated 25th June 1888.)

10. The service of the employés at the Gokaldas Tejpal Hospital should be treated as ordinary Government service, the municipal contribution being considered a payment to Government and not a trust fund. There is no necessity, however, to alter the arrangement under which the amount to be paid by the Municipality is measured by the cost of the establishment and contingencies. (G. R. No. 3814, dated 20th November 1890.)

11. The entries in the column of the annual establishment statement, Form No. 3, Civil Account Code, Vol. I, showing the date of birth, should be based on the entry in the service book and not made at random. (G. R. No. 981, dated 14th March 1894.)

DIVISIONAL FOREST OFFICE (SOUTHERN CIRCLE) WORKING PLAN PARTY

SECURITIES.

1. The postage on advices forwarded from the Bombay Presidency of notes enfaced for payment of interest in London, should be prepaid. (S. of S., Finl., No. 137, dated 17th December 1866 ; *vide* G. M. No. 66, dated 16th January 1867.)

2. A copy of the following letter No. 2120, dated 31st March 1874, addressed by the Government of India to the Secretary and Treasurer, Bank of Bengal, was forwarded to the Secretary and Treasurer, Bank of Bombay, for information and guidance :—

> "The omission to observe the proper form of endorsement of Promissory Notes tendered for renewal, having in a recent case in the North-Western Provinces afforded facility for the misappropriation of notes by a treasury clerk, I am directed to request that in future when notes are received for renewal 'blank endorsed' instead of in the proper form, *viz.*, with the words 'received a renewed note in lieu of this in my name,' you will be good enough immediately to point out the irregularity to the officer concerned."

(G. R. No. 1222, dated 17th April 1874.)

3. Section 30 of the Bombay District Municipal Acts deals with the contracts, and the transfer of Government Securities is not a contract. Under Section 15 the Municipality has a common seal, and I think this common seal must be affixed to every instrument by which a transfer of municipal property is to be effected : *vide* 45 and 46 Vic., Cap. 50, Section 118. The Act is silent as to the person by whom and the mode in which the common seal is to be affixed. It is one of those matters as to which each Municipality may make rules under Section 32. In the absence of such a rule the Municipality, or any Committee thereof so empowered under Section 27 (10), must decide on each occasion who is to affix the common seal ; and the person so authorized should then affix the seal to the instrument in question, in this case the transfer of a Government Security, and authenticate the same by his signature. (Adv. Gen., No. 25, dated 3rd April 1889 : *vide* G. R. No. 1942, dated 16th May 1889.)

4. Government Securities to be transferred to Municipalities to which the Bombay District Municipal Acts apply, should be transferred into the corporate name of "the Municipality of " and not into the name of the President. (G. R. No. 1942, dated 16th May 1889.)

5. The best precaution which can be taken by public officers in the case of Government Promissory Notes tendered as security deposits by contractors and others, if there be any doubt as to the regularity of the endorsements thereon, is to send

such notes to the Public Debt Office for renewal. (G. I., F. D., No. 1477, dated 19th June 1875 : *vide* G. R. No. 2134, dated 5th July 1875.)

6. It should be distinctly understood that in future when men of straw or inadequate means are accepted as sureties, and any loss to Government results from the insufficiency of such security, the officers accepting such sureties will be held personally responsible for any loss incurred. (G. R., R. D., No. 2608, dated 21st April 1882.)

7. The following opinion No. 13, dated 5th January 1885, was recorded by the Remembrancer of Legal Affairs :—

"In this case it seems that V. made an application on the 26th November 1881 for canal water for 5 acres of land in his survey No. 82 in the village of Parvati for watering a sugarcane crop. This application was granted and on the 18th January 1882 he made a further application for water for other 5 acres in the same number, which was also granted.

"2. But when the area under the sugarcane crop irrigated by V. came to be measured it proved to be 15 acres 12 gunthas, for which, at the settled rate of Rs. 25 per acre, the Irrigation Department had a claim against him for Rs. 382-8-0. This sum the Mámlatdár was desired to recover. In the meantime V. absconded and the sale of the crop, which the Mámlatdár attached, realized Rs. 125 only.

"3. Below each of the two applications for water made by V. there is a security-endorsement to the effect that, if the applicant should fail to pay the water-rate or any other sum due by him on account of the water, the surety would pay for him. This endorsement on the first application was signed by V. M., on the second by G. L. D. These two gentlemen have been called upon to pay what is due by V.; but the former denies his responsibility, because on the 14th January 1882 he gave notice to the Executive Engineer for Irrigation requesting that his security might be cancelled, and the latter alleges that he is only responsible for what is due by V. on the 5 acres of land in respect of which he stood surety.

"4. I do not think that the notice given by V. M. diminishes his responsibility. Under Section 130 of the Contract Act it is only 'a continuing guarantee' which may at any time be revoked by the surety as to future transactions. A continuing guarantee is one which extends to a series of transactions (Act IX, 1872, Section 129). V. M. guaranteed only the payment due by V. in respect of his one application and this cannot be called a continuing guarantee. Having contracted with the Executive Engineer to indemnify him against any failure to pay on the part of V. the contract cannot be cancelled at his sole desire. It could only be cancelled with the concurrence of both the parties to it.

"5. But each of the two sureties is, in my opinion, only responsible for the particular transaction to which he was a party, *i. e*, for the dues recoverable from V. in respect of the 5 acres of land to which the application related, beneath which they respectively executed a security-endorsement. And as Rs. 125 have already been realized in respect of the whole area of 15 acres 12 gunthas which V. irrigated, each of the sureties is, I think, entitled to credit for the portion of that amount which bears the same ratio to the whole as 5 acres does to 15 acres 12 gunthas, and is only responsible for the difference between such portion and the dues recoverable on 5 acres * * * * *."

(G. R., R. D., No. 663, dated 23rd January 1885.)

8. There is no objection to the acceptance, from Government contractors, of Municipal and Port

Trust debentures as security deposits. Such debentures may also be accepted as security deposits from Government officers entrusted with the custody of public money. (G. R. No. 2313, dated 11th August 1885.)

9. The rules which direct that public securities deposited for more than a year with public officers in any Department should be entrusted to the Accountant General do not apply to Promissory Notes, the property of Native States, securities held in trust by the Administrator General and Official Assignee and Trustee, those held by a Government officer merely as a joint trustee with private individuals, or those deposited in Courts of Justice and forming the subject of law suits. (G. I., F. D., No. 2155, dated 11th August 1880; *vide* G. R. No. 3070, dated 25th idem.)

10. The term "Public Office" used in Section 33 of the Indian Stamp Act, 1879, has been accepted by the Government of India as meaning an office 'belonging or pertaining to the State.' The same expression used in Section 7 (1) of the Indian Securities Act, 1886, accordingly applies only to a Government office, and the section is, therefore, inapplicable to those of the Hyderabad Municipality and the Karáchi Port Trust. (G. R. No. 1710, dated 5th June 1888.)

11. It is not desirable to add to the list of *ex officio* holders under Section 7 (1) of the Indian Securities Act XIII of 1886, further than is really necessary. (G. I., F. & C., No. A.—5096, dated 20th December 1892: *vide* G. R. No. 1711, dated 4th May 1893.)

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DIVISIONAL FOREST OFFICE
Inwd Regr. No. 20
Date 22-4-99
WORKING PLANS PARTY II

DIVISIONAL FOREST OFFICE
SOUTHERN CIRCLE
WORKING PLANS PARTY II

MEMORIALS AND PETITIONS.

1. When the result of a petition to Government is its rejection, the petitioner should be informed of the fact from the Secretariat instead of being referred to the Commissioner for an answer to his petition. (G. R. No. 1064, dated 13th March 1862.)

2. Malicious petitions cannot be kept secret from the person maligned, without risk of great injustice to him. They may be so couched as to do permanent and serious injury by the slander they convey, and unless they are communicated to the person slandered, all chance of discovering or exposing the slanderer is lost, while the slanderer soon learns whether the object of his attacks has or has not heard of them; and if he believes his proceedings remain secret, he is encouraged to proceed to further lengths in the same line.

In future, petitions of this kind will always be sent with a demi-official autograph note from the Secretary to Government. (G. L. No. 1731, dated 25th April 1865.)

3. When a specific charge with names and other details is stated in a petition against a Government servant, it is only fair to the party charged to make enquiry; even if the petition be merely read, it must make on the reader an unfavourable impression, and it is only just to take any steps which may tend to show the real truth or falsehood of the charge. (G. L. No. 86, dated 6th January 1866.)

4. Where petitioners are not conversant with the English language, they are bound to adopt measures to assure themselves that the petitions or memorials to Government in that language are couched in respectful and becoming terms. (G. R. No. 6297, dated 20th October 1877.)

5. Petitions to Government should be addressed either to the Governor in Council or to a Secretary to Government and not to a Member of Council personally. (G. Rs. Nos. 887, dated 19th February 1880, and 7908, dated 27th December 1881.)

6. (I.)—An address, the sole or principal object of which is to promote or oppose a measure of Imperial legislation, or one which bears immediately upon general questions of Imperial policy, may be submitted direct to the Governor General in Council.

(II.)—When the object of an address is to induce the Governor General to give his assent to, or to withhold his assent from, a law passed by a Provincial Legislature, it should be transmitted through the Local Government concerned.

(III.)—An address intended to obtain the reversal of an executive act, or one which bears directly upon the executive action of a Local Government, should be transmitted through the Local Government in respect of whose action complaint is made. This

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procedure should be followed in all cases in which the jurisdiction to be exercised by the Government of India is of an appellate character or necessarily involves a reference to the Local Government.

(IV.)—In the case of an address relating to a law passed by a Provincial Legislature, it will be convenient that a copy of the address should simultaneously be sent to the Governor General. In other cases it will be at the option of the writers to send direct to the Government of India duplicates of representations submitted to the Local Government.

Rule I must be read with, and be held to be subject to, Rule 14 of the Rules for the Conduct of the Legislative Business of the Council, which relates to Bills actually pending before the Council of the Governor General for making Laws and Regulations, and is as follows :—

> Communications on matters connected with any Bill before the Council may be addressed either in the form of a petition to the Governor General in Council, or in a letter to the Secretary, and must in either case be sent to the Secretary. Ordinarily such communications will not be answered.
>
> Except in the case of the High Court at Fort William, such communications from Courts, officials, or public bodies *shall ordinarily be sent through the Local Government.*

(G. I., H. D., Nos. 12-408-424, dated 16th March 1883, and 20-697-713, dated 21st May 1883; *vide* G. Rs. Nos. 1365, dated 4th April, and 2114, dated 8th June 1883.)

7. In supersession of the rules promulgated under Government Notification dated 26th March 1877, His Excellency the Governor in Council is pleased to publish for general information the following amended rules for the preparation and submission of petitions to Government :—

> 1. Except in the cases of parties whose rank may entitle them to correspond with Government through Vakils, petitions to Government made by or through agents will be left unnoticed.
>
> 2. Petitions will be received, either through the Post Office or in a box which will be affixed for the purpose outside the Secretariat door, and which will be opened daily (Sundays and public holidays excepted) by the Secretary, Separate Department, and the petitions distributed to the different Departments of the Secretariat. When sent through the Post Office, postage must be invariably paid.
>
> 3. Anonymous petitions will be disregarded.*
>
> 4. All petitions to Government should be written as concisely as the nature of the case admits of. If they are found to be unnecessarily prolix, or to be couched in unintelligible, exagger-

* The Secretaries to Government may file or destroy anonymous petitions at their discretion : *vide* G. R., G. D., No. 2394, dated 11th July 1893.

ated or disrespectful terms, they will be returned for amendment to the parties submitting them.

Petitions of appeal preferred by parties to civil and political suits should invariably be submitted in English. Petitions on other matters may be either in English or in any of the vernacular languages of this Presidency. Those written in any of the vernacular languages, when not accompanied by English translations, will be rendered into the latter language by the Oriental Translator to Government before being placed before His Excellency the Governor in Council; but manuscript petitions in the Modi character in which the words are not properly separated, and the sentences punctuated wherever necessary by means of the marks shown in the margin, will be returned to the senders to be redrafted.

Full stop	|
Mark of interrogation.	‖

5. Petitions will not be received by Government regarding any matters which form the subject of judicial proceedings in the Courts, or which properly fall within the jurisdiction of the Courts; nor will Government receive petitions containing complaints relating to the administration of civil or criminal justice, under circumstances which leave other modes of obtaining redress open under the regulations.

6. The mode and channels through which all ranks of the Military Service should make known any complaint or grievance to superior authority are clearly laid down by the Regulations of the Service, and are in no respect affected by these rules.

7. Applications for situations in the gift of local or controlling authorities, or for admission into the public service, will remain unnoticed by Government.

8. Any persons having cause of complaint against the proceedings of any officer of Government, Civil or Military, is, in the first instance, to seek redress from that officer's immediate superior, who, if he declines compliance, is to give the petitioner a written endorsement, or order, setting forth the grounds upon which the request is refused. If the petitioner is dissatisfied with this order, he is at liberty to address the chief local authority, and eventually the superior Civil or Military authority, by whom the chief local officer is controlled, or, in the event of there being no such intermediate controlling authority, the Government.

9. The preceding rule is not to be interpreted as precluding chief local or controlling authorities from using their discretion regarding the presentation, direct to themselves, of applications and complaints which have not been previously submitted to officers subordinate to them.

10. The Government, however, will not receive a petition on any matter, unless it shall appear

that the petitioner has already applied to the chief local authority; and, where such exists, to the controlling authority. The petitions to the chief local and to the controlling authorities, or copies of them, and the answers to, or orders upon those petitions, in original, must be annexed to all petitions addressed to Government. Petitions by telegraph will in most cases violate this rule and will not generally be answered or attended to.

11. Petitions to Government from persons in the service of Government relating to any matter affecting their official position will not be entertained unless forwarded through their official superiors.

12. The Government, after passing a final order on appeal made to them, will not notice a second petition on the same subject unless new matter requiring especial consideration be introduced.

13. When a petition is to be returned as not being drawn up or presented in conformity to the preceding rules, it will be endorsed with a memorandum specifically pointing out which of the rules has been infringed.

14. The foregoing general Regulations for petitions are applicable in the Military Department to the following classes:—

1st.—Persons not in the public service residing within the limits of Military Bázárs; Camp Followers.

2nd.—Contractors for Military supplies.

3rd.—Military Pensioners.

4th.—Persons having claims on Government in any Military Department, either on their own account or on account of services rendered to the State by deceased relatives.

(G. Ns., F. D., Nos. 316, dated 27th January 1885, 200, dated 27th January 1886, and 1063, dated 14th April 1886.)

8. Whenever any petitions submitted to Government through the Commissioners are found to be couched in disrespectful terms they may be returned by them for amendment to the parties submitting them under the operation of Rule 4 of the Petition Rules published in Government Notification, Financial Department, No. 316, dated 27th February 1885, as amended by Government Notification No. 200, dated 27th January 1886. (G. R. No. 8063, dated 23rd October 1889.)

9. All original papers accompanying petitions should be returned by the Oriental Translator to Government to the writers when communicating to them the orders passed by Government on such petitions. (G. R. No. 6700, dated 18th August 1885.)

10. Copies of the following letter from the Government of India, Home Department No. 298, dated 26th February 1886, were forwarded to all departments of the Secretariat for information with refer-

ence to the interpretation placed on *Rule XII (3) of the Rules relating to the transmission of memorials to the Home Authorities :—

"I am directed to acknowledge the receipt of your letter No. 367, dated the 11th instant, forwarding a list of memorials to the address of Her Majesty's Secretary of State which had been withheld by the Bombay Government during the quarter ending 31st December 1885, under the discretionary power conferred on Local Governments by Rule XII, Clause 3, of the Rules relating to the Transmission of Memorials to the Home Authorities. The particular memorials thus withheld were presented by certain officers of the Forest Department who sought for a reconsideration of the decision of the Secretary of State declining to extend to them the benefits of the improved pension rules sanctioned for certain officers in the Public Works and Telegraph Departments.

"2. In reply I am to say that the particular clause in the Memorial Rules under which these memorials have been withheld has not been hitherto interpreted by the Government of India in the sense attached to it by the Bombay Government, and that the Honourable the President in Council does not think that the memorials in question should be withheld inasmuch as they are not understood to be 'second' memorials within the meaning of that clause. In any case, however, as the Government of India has under consideration the question of the transmission to the Secretary of State of similar memorials received from Forest officers serving under other Governments, it would be convenient if the memorials were forwarded to this office. I am accordingly to request that, with the permission of His Excellency the Governor in Council, this may now be done in accordance with Rule IV of the Memorial Rules."

(G. R. No. 852, F. D., dated 25th March 1886.)

11. The decision of the Government of Bombay is final under the Hereditary Offices Act III of 1874, and memorials addressed to the Government of India appealing against such decisions may be withheld in accordance with the discretionary power vested in Local Governments under clause 8, Rule 3 of Section III of the rules regarding the submission of memorials to the Government of India published under Home Department Notification† No. 1812, dated 11th October 1889. The orders of the Government of India contained in their letter ‡No. 631-R-

† Republished under G. R. Notn. No. 4521, dated 16th October 1889.

* XII.—Governments and Administrations in India are vested with discretionary power to withhold the transmission of memorials addressed to Her Majesty or to the Secretary of State in the following cases;

* * * * *

* * * * *

(3).—When a second memorial is presented after a decision has already been given by the authority to which it is addressed, and when no new facts or circumstances are adduced which afford grounds for a reconsideration of the case. A memorial addressed to Her Majesty by a person whose appeal to the Secretary of State has already been rejected, shall be held to be a second memorial to the same authority and shall not be transmitted.

‡ Extract from the letter from the Government of India, No. $\frac{631\text{-R}}{3\text{-}275}$, dated 15th September 1885. (G. R. No. 8075, dated 26th October 1885) :—

"The Government of India has carefully considered the suggestion made in the last paragraph of your letter, that in cases in which appeals are preferred against the decision of the Local Government upholding in review the orders of the Collector

3-275, dated 15th September 1885, requiring all such cases to be submitted to that Government are no longer in force so far as they are inconsistent with the rules of 1889. (G. I., R. & A. No. 478 R-2-2, dated 30th January 1890; *vide* G. R. No. 1341, dated 19th February 1890.)

12. The Bombay Government may under Rule XII (6) of the rules for the submission of memorials to Her Majesty the Queen-Empress of India or to the Secretary of State for India published in Home Department Notification No. 707, dated 29th March 1878, withhold memorials addressed to the Secretary of State which are merely appeals against decisions passed by it under the Bombay Hereditary Offices Act III of 1874. (G. I., R. & A., No. 2187-206, dated 27th September 1892; *vide* G. R. No. 8962, dated 14th November 1892.)

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passed in accordance with the Bombay Hereditary Offices Act of 1874, His Excellency the Governor in Council should be empowered to withhold such appeals. A somewhat similar suggestion was made in your letter No. 4780, dated the 22nd July 1882, in reply to which the wish of the Government of India was expressed that the existing principle requiring all memorials addressed to the Government of India to be transmitted by the Local Government should be maintained. The Government of India is still of opinion that the observance of this rule is desirable. This decision has been adopted, not because any necessity for interference is contemplated, but because if the Local Government declines to transmit a memorial, the applicant may not improbably submit it directly to the Supreme Government, which then would have to deal with it without the advantage of such remarks as to its admissibility or otherwise as might have been made by the Local Government.

"I am to take this opportunity of stating, for the information of His Excellency in Council, that in accordance with what is believed to be the existing practice, if memorials addressed to the Government of India are mere appeals against judicial decisions of the ordinary Civil Courts or of executive authorities exercising their powers of such Courts, they need not be sent on; but if they contain other matter, such as complaints or remarks upon the conduct of the Courts concerned, or on the working of any particular law, they should not be withheld. These orders do not apply to such appeals against judicial decisions in criminal cases as are practically appeals for mercy or pardon. Appeals of this nature should invariably be transmitted."

No. 87

DIVISIONAL FOREST OFFICE
Inwd Regr. No. 20
Date 22-4-99
WORKING PLANS PARTY II S.C.

DIVISIONAL FOREST OFFICE
SOUTHERN CIRCLE.
WORKING PLANS PARTY II

MINORS' ESTATES.

1. When the duty of taking charge of a minor's estate devolves upon a public servant in his official capacity it is a public duty and in no sense a private work, and as a general rule no charge should be made to the estate for the services of any public officer so employed, except under the special orders of Government previously obtained.

It may be that a public officer so situated may, on certain occasions, be called upon to undertake a journey beyond the local limits of his charge in the interest of a minor's estate which he would not be otherwise called upon to do, and on such occasions, which are likely to be of rare occurrence, it might be equitable to allow him at the expense of the estate the same travelling allowance to which he would be entitled if called upon to leave his district on Government business; but no such charge should be imposed on an estate under the management of any Government servant in his public capacity without the direct sanction of Government accorded previous to the undertaking of any such journey. (G. R., P. D., No. 801, dated 16th February 1874: *vide* G. M. No. 943, dated 20th idem.*)

2. Under Section 34 of Act VIII of 1890 (Guardians and Wards Act) *all* guardians *other than Collectors*, are bound to render accounts to the Court. It is immaterial whether the money is in the Government treasury or not; indeed as a general rule it will be more for the minor's interests if it be kept in a bank or invested. Apparently, the only case to which this ruling does not apply, is that in which a Collector is appointed as administrator, and his proceedings are subject to the control of the superior Revenue authorities, and not of the Civil Court. In such cases Government are willing to leave it to the discretion of the Collectors as to how the money should be invested. It need not necessarily be brought into the public accounts. (G. Rs. Nos. 3182, dated 24th October 1874, and 3884, dated 23rd December 1874.)

3. A Collector should not have two purses or cash balances in his treasury, and accordingly all money that is paid into a treasury should pass through the public accounts.

Moreover, whenever it is necessary to remove money belonging to a minor's estate from the estate treasury, it must be placed in the public treasury and not elsewhere.

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* "A guardian appointed or declared by the Court shall be entitled to such allowance, if any, as the Court thinks fit for his care and pains in the execution of his duties.

"When an officer of the Government, as such officer, is so appointed or declared to be guardian, such fees shall be paid to the Government out of the property of the ward as the Local Government, by general or special order, directs." (Section 22, Guardians and Wards Act, VIII of 1890.)

B 1955—1 M. E.

It is not, however, necessary that all collections from a minor's estate should be paid into the treasury of the Collector of the district, merely because the estate may be under the Collector's management. Money which is not paid into the Collector's treasury should not pass through the public accounts. (G. I., F. D., No. 1872, dated 30th June 1875: *vide* G. R. No. 2323, dated 23rd July 1875.)

4. The cost of managing* a minor's estate must be borne by the estate itself, and only the balance of income, after deduction of expenses, can be available for the sávkárs to whom the estate may be indebted. (G. R. No. 6232, dated 4th November 1875.)

As regards estates managed by the Tálukdári Settlement Officer, it was directed in paragraph 3 of Government Resolution No. 4164, dated 28th August 1871, that the charges that would fall on the estates were to be levied according to a percentage on all receipts from estates under direct management. This order was passed with regard to the estates of Tálukdárs and Thákurs, but there is no reason why it should not be applied to all estates put under the management of the Tálukdári Settlement Officer and it should accordingly be applied. (G. R. No. 8550, dated 2nd November 1895, para. 2).

5. As regards the conduct of experiments and the introduction of improvements in estates under the management of the Court of Wards, the Famine Commission in paragraph 13, Part II, Chapter IV, Section II, of their report gave expression to the views which they had formed on this subject in the following terms :—

> "The estates of minors and other legally incompetent persons, which are under the management of the Court of Wards, have been spoken of as affording a proper field for the introduction of agricultural improvements into the country. The principle which should govern the conduct of Government in respect to these estates should be, in our opinion, that the managers it appoints should not make use of their position to carry on merely experimental farming, but should act as an enlightened but prudent landowner would act in respect to his own property, *by utilising the results of science and adopting any well-tested and clearly demonstrated improvement, either* by works for adding to the permanent value of the estate, or by the adoption of improved methods of farming. When, therefore, any improvement in the method of cultivating or preparing any staple crop, or of rearing cattle, or in the construction of implements, *has been proved to be successful*, it might without objection be introduced to the people and popularised by means of its adoption on such estates, but it would obviously be unjustifiable to make

* It has been laid down in G. R., F. D., No. 3679, dated 6th November 1890, that all correspondence indirectly connected with a minor's estate and not of an official character should bear ordinary postage stamps, the cost being defrayed from the estate, and that when the correspondence relates only indirectly to the minor's affairs, as when the order of Government or other higher authority are sought on points of procedure, or when an enquiry is on foot, which is practically one into the conduct of officials connected with the administration of the estate, as also when the District Court is addressed, service stamps should be used and no recovery made from the estates.

their owner responsible for the cost and risk of carrying experiments which the Government would not undertake itself."

The Secretary of State for India, in despatch No. 65, dated the 11th July 1881, confirmed the caution implied in the words noted by italics in the above extract, by desiring that wards' estates "should not be made fields for experiments, or their surplus income applied to any purposes of which the results are uncertain."

The Governor General in Council entirely concurs in the principles to which expression is given in the extract quoted from the report of the Famine Commission, subject to the limitation which the despatch of the Secretary of State very properly imposes. It will be recognised that the practical application of these principles will differ according to the conditions and circumstances of every estate which is brought under the administration of the Court of Wards in different provinces; and accepting, as a rule, that no experiments will be attempted the success of which may not reasonably be expected, and that no schemes involving large expenditure will be undertaken the results of which are uncertain, the Government of India would leave it to each Local Government to consider in what way effect can most advisedly be given to the suggestions brought forward by the Commission.

At the same time the Governor General in Council views with disfavour the policy of hoarding up in Government securities, or other close investments, profits which are made on Court of Wards' estates under the careful management of Government officials, in any case where, subject to the conditions referred to, these can be more usefully applied to the improvement and development of the agricultural resources of the estate. (G. I., R. & A., No. 12-125-134, dated 30th August 1881 : *vide* G. R. No. 5688, dated 29th September 1881).

6. Friends or relatives who are not legally constituted administrators or managers of the estates of minors or lunatics have no power to act in any way for such minors or lunatics, and the Collector would not be justified in accepting a notice of relinquishment or agreement to occupy from such friends or relatives. (G. R. No. 7074, dated 11th October 1882.)

7. In the case of lands held by minors which they wish to resign absolutely, the best plan appears to be to remit the land revenue when the Collector is satisfied that the land has not been cultivated only because the occupant being a minor is not legally able to resign it himself and has no legal guardian to act for him, but intends to resign it as soon as he is able. (Para. 2 of G. R. No. 2407, dated 22nd March 1883.)

8. It is desirable that Collectors in charge of estates of minors situated partly in British territory and partly in Native States should administer the latter as well as the former portion. They should

do so by means of non-official paid agents after obtaining recognition of their function by the Native State Administration which will doubtless be ready to offer all reasonable assistance when addressed for that purpose. This order does not refer at all to Native Chiefs whose estates during a minority would never be in charge of a Collector under the Minors' Act. (G. Rs. Nos. 4657, dated 20th June 1883, and 5626, dated 30th July 1883.)

9. There are certainly objections to the assessment being remitted on land which a minor is at present unable but intends eventually to relinquish. In cases, therefore, when it is obviously not for the benefit of the minor to retain the land, the Collector should simply forfeit the occupancy and remit the land revenue; when it is not so obvious, the Collector should apply to the Civil Court for the appointment of an administrator, and if the administrator when so appointed reports that it is for the benefit of the minor not to retain the land, he should with the consent of the Civil Court relinquish it on behalf of the minor, and then the Collector should remit any land revenue due thereon. (G. R. No. 8078, dated 5th September 1885.)

10. There is no reasonable ground for preventing minors whose estates are under the management of Government officers from having the benefit of Savings Banks. (G. R. No. 1412, dated 20th February 1886.)

11. The practice of leasing minors' estates should not be adopted except for special reasons. In all cases the estates should be subjected to a careful examination and registers of lands and tenures made and, where cash rents are taken, the assessments must be fixed. (G. R. No. 8735, dated 11th December 1886.)

12. Collectors in charge of minors' estates, who may require legal advice, should in all ordinary cases consult local pleaders whose services should be paid for out of the estates. As a general rule they ought to employ the Government Pleaders as a matter of convenience. These are usually competent men, and in any case in which Government was ultimately obliged to intervene, the employment of another pleader might occasion practical difficulties. At the same time Collectors are not absolutely restricted to the Government Pleaders. They are primarily responsible for the management of the estates, and there might be reasons in any particular case which would induce a Collector to consider it undesirable to employ the Government Pleader. It would be impossible to lay down beforehand definite rules as to the fees to be charged by the latter, and if he were given the absolute monopoly of this class of work, difficulties might arise as to the amount of his remuneration. It is left therefore to the Collector to choose his own pleader subject to the understanding that, in the absence of any sufficient cause to the contrary, he should select the Government Pleader; thus no

difficulties would probably arise, as the charges made would necessarily be based on the scale of fees usually claimed by other members of the profession for similar services. Rule 56* of the rules regarding the remuneration and duties of law officers which requires Government Pleaders to advise local officers concerning Government business cannot be considered applicable to private estates under management. If consulted about these, Government Pleaders are entitled to be paid.

Although the Collector should generally employ his own pleader, it must be remembered that Section 15† of Act No. XX of 1864 makes his proceedings subject to the control of the superior Revenue authorities. This section throws on Government certain responsibility for his acts and justifies him in consulting Government and asking for advice in very difficult cases or in regard to matters on which he has reason to think the local opinion inadequate. (G. R. No. 1479, dated 3rd March 1888.)

† *Vide* Section 23 of Act VIII of 1890, and G. N. No. 1246, dated 16th February 1891, Order No. 10, *infra*.

13. The attention of all Collectors should be drawn to their responsibilities in connection with minors' estates and to the necessity that exists for a periodical examination of their accounts either by the Collector himself or by a trustworthy subordinate. (G. R. No. 8317, dated 31st October 1889.)

14. The extension of the period of limitation conceded to a minor by Section 7 of the Limitation Act on account of legal disability is not affected by the fact that during his minority he is represented by a guardian (4 Bom. H. C. Rep., A. C., 199; I. L. R., 4 Mad., 119). The section means that no limitation will apply to a case in which the person suing was disqualified by minority at the time the cause of action arose, provided the suit is brought within the extended period which it allows. A suit by a guardian on behalf of a minor is that of the minor and is governed by the Law of Limitation applicable to the minor; so that a guardian suing for his ward may bring his action at any time whilst the latter's disability continues, or if the guardian fails to bring a suit, the infant may bring one himself after he reaches majority (W. R., 1864, 302; I. L. R., 7 Cal., 137; I. L. R., 1 Cal., 226; 4 Bom. H. C. Rep., A. C., 199). (L. R. No. 807, dated 13th June 1890: *vide* G. R. No. 4486, dated 26th idem.)

15. With reference to Section 23 of the Guardians and Wards Act, 1890, the Governor in Council is pleased to appoint the Commissioner in Sind, and the Commissioners of the Northern, Central and Southern Divisions, as the authorities to whose control respectively the Collectors of that province and of those divisions shall, when appointed or declared by a Court to be guardians, be subject in all matters connected with the guardianship of their wards. (G. N. No. 1246, dated 16th February 1891.)

Act VIII of 1890.

* *Vide* p. 481, Compilation of General Rules.

His Excellency the Governor in Council is pleased to appoint the Tálukdári Settlement Officer to be a Collector under sub-section 6 of Section 4 of the Guardians and Wards Act No. VIII of 1890 with respect to minors of the class of tálukdárs within the districts of Ahmedabad, Kaira and Broach, to whom clause (*a*) of sub-section (1) of Section 2 of the Gujarát Tálukdárs Act No. VI of 1888 applies. The Commissioner, N. D., should be declared the authority to whose control the Tálukdári Settlement Officer shall be subject in all matters connected with the guardianship of his ward. (Para. 1 of G. R. No. 4367, dated 11th June 1895.)

16. The Courts will be at liberty to appoint their Názirs by name, not office, as guardians when this appears expedient and to grant them such allowances under sub-section 1 of Section 22 as may be suitable. (G. R., J. D., No. 4719, dated 3rd September 1891.)

17. In reviewing the Madras Court of Wards Report for the year 1887-88, the attention of Her Majesty's Secretary of State was attracted to the large surplus balance of cash and securities remaining in the hands of the Court after 37 years' management of the Parlakimedi Estate. His Lordship observed that it might be of doubtful benefit to the young heir that he should come into possession of a large balance in cash and securities, as well as a fine estate with a substantial surplus revenue. High authorities, it was remarked, have said that the possession of a large cash balance is not unlikely to lead a young land-owner into extravagance and eventually to his ruin. In Bengal the Court of Wards has been in the habit of investing surpluses accumulated during the period of management in buying additional landed property. It was uncertain, however, whether this form of investment was possible in the case of Parlakimedi, and His Lordship suggested that, 'if good land investments are not to be had, it might be possible and advisable to invest such balances in a branch railway, or some other such work that would permanently benefit the estate and also yield a large and increasing dividend.' Instances were cited of the construction of railways by the Heads of Native States and Principalities to the benefit of their territories and the honour of their families, and His Lordship invited the Government of India to consider the desirability of facilitating the investments of accumulated wards' funds in a similar manner, and expressed his readiness to entertain favourably any project of law that might be required to give the Courts of Wards the necessary authority.

The despatch was circulated to Local Governments and Administrations, who were asked to favour the Supreme Government with their opinions as to the desirability of giving effect to His Lordship's suggestions, and as to the alterations in the existing law that might be required for that purpose. They were also requested to consider the advisability of employing the surplus funds of

wards' estates in the manner suggested, but in combination with neighbouring zamindárs or local capitalists and district boards; and whether, instead of branch railways, the Court of Wards might not in suitable cases undertake the construction of steam tramways, such as have been successfully worked in Northern Italy.

The only provinces in which the wards' estates are sufficiently numerous and important, and the funds which can be accumulated large enough, to enable practical effect to be given to the suggestions of the Secretary of State, appear to be Madras, Bengal, the North-Western Provinces, and Oudh. Except in Burma, where there is no Court of Wards, Local Governments and Administrations are generally of opinion that the powers conferred by the existing law are sufficient to enable them to take the necessary action; and, although there is reason, perhaps, to think that these powers are more restricted than the local authorities seem to imagine, still the Government of India are disposed to think that under the law as it stands the Courts of Wards are empowered to authorize the initiation of every kind of improvement calculated to promote the interests of the wards whose property it is their duty to administer.

The character of such improvements is limited by the canon that they must be for the direct advantage of the estate on which they are undertaken. This rule would include all such undertakings as are described in the definition of 'improvement' in the Land Improvements Loans Act. They would comprise, for example, all works of irrigation by which the rental of the estate would be augmented. And in the case of extensive estates, such as the larger zamindáris of Madras and Bengal, they might include branch railways or tramways, and navigable canals, as well as branch or feeder roads on smaller estates. In exceptional cases even hospitals or schools might perhaps be brought within the definition. Within these limits the desire of the Supreme Government is that the Courts of Wards should, up to the fullest extent which prudence will allow, spend the surpluses accumulating under their management upon the improvement of the estates, and so far as the restrictions placed by the law upon them as trustees permit, upon the amelioration of the condition of the tenantry.

The Governor General in Council, however, has gathered with regret from an examination of the Annual Administration Reports of the Courts of Wards and the reviews of them by the Local Governments and Administrations that the tendency is too often in the contrary direction. The principal cause of the hesitation to invest savings in improvements has doubtless been that caution which is but natural to and proper in a trustee fully conscious of his responsibilities towards his ward. It is, however, apprehended that another reason may be found in the preference of the trustee for the course which, if the safest, also gives the least trouble. It should

not be inferred that the Government of India fail in any way to appreciate the exertions of those officers to whose unremitting and well-directed labours are due the admirable results which have made the Court of Wards one of the most popular institutions in the country and have caused it to be regarded as the salvation of encumbered estates. It need not, however, be feared that the more frequent investment of surplus income on schemes of improvement, large or small, if undertaken for the benefit of the ward and his estate, upon careful deliberation and sound advice, would lessen the popularity of the Court in the eyes of the zamindárs. Such a course of action is, on the other hand, undoubtedly calculated to increase its usefulness and the respect entertained for it by the tenantry.

The Government of India, therefore, consider it desirable to suggest to Local Governments and Administrations that the Courts of Wards should be enjoined, before locking up surplus funds in Government paper or other securities, to ascertain by personal enquiry, reports from managers or otherwise, how far it may be possible to utilise such funds on improvements of direct benefit to the estate. In the case of the richer and more extensive estates, consideration may be given to large and comprehensive undertakings of the character suggested by the Secretary of State in his despatch, such as railways, tramways, tanks, or canals. The Government of India, however, recognise that less ambitious works of agricultural improvement, such as wells, minor distributaries, and roads, are more frequently needed and more within the capacity of the Court of Wards to prosecute with safety and prudence.

The inquiries made have led to some discussion regarding the investment of wards' funds in railways or similar undertakings for the general improvement of the district or province in which the estate is situated. The Government of India consider that investments of this character would not generally be justifiable: cases, however, might occur where, with some such security as a Provincial guarantee, the investment would probably be regarded in a Court of law as sufficiently sound to authorise such a use by a trustee of his ward's money. This has already, in the case of a local railway in one province, been held to justify the subscription of funds from estates under the Court of Wards.

But in the opinion of the Governor General in Council one of the most desirable and safest forms of investment for surplus funds may be found in the liberal supply of advances to cultivators upon the ward's estate, which may be made in the shape of either money, seed or cattle, on the security of long leases, and conditional on the payment of enhanced rent. This practice is already familiar to the people, and would, the Government of India believe, be the means of effecting on these estates, upon a large scale, improvements not only remunerative to the ward, but beneficial also to his tenantry, and would indirectly by the force of example, as well as directly

by increase of production, tend to enhance the efficiency of agricultural operations throughout the country. (G. I., R. & A., No. 2771-79-70, dated 31st December 1891: *vide* G. R. No. 477, dated 22nd January 1892.)

18. Section 17 (5) of the Guardians and Wards Act VIII of 1890 provides that the Court shall not appoint or declare any person a guardian against his will. The section next following provides that when a Collector is appointed or declared guardian by the Court in virtue of his office * * the order * * shall be deemed to authorize and require the person for the time being holding the office to act as guardian, &c.

Section 18 could be construed as a limitation of, and exception to, the proviso that precedes it, *only* if it would be impossible for both to operate fully.

Maxwell on Interpretation of Statutes, 186 *et seqq.*, 2nd Edition.

But it is perfectly possible to read Section 18 as intended to authorize, irrespective, not of assent, but of change of office.

The inference that this was the *intention* of those who drafted the Act is confirmed from paragraph 5 of the Select Committee's report published in the *Gazette of India* (8th March 1890), page 78, Part V, as follows:—

> "*Section 17.*—Sub-section 5 of this section makes it sufficiently clear that neither a Collector nor any other person can be appointed a guardian against his will."

"To require" is not "to direct", and though each successive Collector may be required to act as guardian and is thereby authorized so to act, if he does not object, he is with the approval of the Local Government entitled to his discharge on application under Section 40 (2) even though the appointment or certificate may have been under Act XX of 1864 (*vide* Section 50 of Act VIII of 1890.)

Act VIII of 1890 on coming into force governed all matters of procedure in proceedings then pending though commenced under Act XX of 1864. (L. R. No. 958, dated 18th June 1892: *vide* G. R. No. 5518, dated 6th July 1892.)

Maxwell on Interpretation of Statutes, 269, 270.

19. Sections 4 (6) and 40 of Act VIII of 1890 provide amply for the relief of Collectors in any districts, or in regard to any particular estates in which their position as guardians of minors' estates may prove unduly burdensome.

Any cases in which it may appear desirable to relieve Collectors of the work of guardianship, either by conferring powers on Assistant or Deputy Collectors under Section 4, or by taking action under Section 40, will be dealt with as they arise. So long as the Courts are bound under Section 40 to discharge a Collector from guardianship when Government approves of an application being made with that

object in view, it is immaterial whether or not a Court has power to appoint a Collector to be guardian without his consent. Any general dissociation of the Collector from the working of the Act is, however, undesirable not only because the work is better done and the interests of the minors are more secure under the guardianship of the Collector than would otherwise be the case, but also because it would go far towards destroying what remains of the Collector's traditional position as the centre of authority and general protector of the interests of the people in his district.

An amendment of the Land Revenue Code with the object of conferring on the Collector as guardian the powers which the Code gives him as a Revenue officer for the realization of revenue is not necessary or desirable. Any difficulty experienced by the Tálukdári Settlement Officer in collecting rents, &c., can always be met by the issue of commissions under Section 88 of the Land Revenue Code in respect of estates managed by him on behalf of the Collector as guardian. (G. R. No. 7724, dated 20th October 1893.)

20. Loans to landholders and notabilities apart from the provisions of any law constitute one of the classes of loans which may be made by Local Governments without reference to the Government of India. (G. of I. R. No. 13, dated 1st January 1889.)

Loans to landlords and notabilities contemplated in the Resolution of the Government of India quoted above are meant for loans that have in them some purpose of a public or political character. There are the strongest objections to loans being made from the public funds for objects that are of a purely private character, and were the Government to consent to make such loans, the claims upon them would be endless, and they would be interfering in business that is much better left to private lenders. It is also not right that the appointment of a Government officer as guardian in connection with a private individual or estate should enable that individual or estate to obtain assistance from public funds which would not otherwise be available to it. (G. R., F. D., No. 3864, dated 13th November 1895.)

No 80

DIVISIONAL FOREST OFFICE
Inwd Rede No 70
Date 22/4/99
WORKING PLANS PARTY II

DIVISIONAL FOREST OFFICE
SOUTHERN CIRCLE
WORKING PLANS PARTY II

THE NEGOTIABLE INSTRUMENTS ACT.

1. The following opinion No. 1306, dated 6th October 1886, was recorded by the Remembrancer of Legal Affairs :—

"If New Year's Day or Christmas Day falls on a Sunday, the explanation to Section 25 of Act XXVI of 1881 declares that the next following Monday, as well as the Sunday, shall be a public holiday for the purposes of that section. The explanation also authorizes the Local Government to declare any other day to be a public holiday for the purposes of that section; and the Notification No. 3388 of 9th December 1885, declaring Monday, the 23rd August, to be a public holiday for those purposes, was, I think, perfectly legal, whether that day corresponded with the Hindu festival of Gokul-ashtami or not.

"2. The Notification No. 4794 of 16th December 1885 was, as I understand it, merely an announcement of the days in 1886 on which Government authorized the closing of public offices, and it was obviously competent to Government to include Monday, the 23rd August, in that list or not, as they might think fit. It does not follow that the days recognized by Government as public holidays for official purposes need be the same as those declared by them to be public holidays for the purposes of Section 25 of Act XXVI of 1881."

(G. R. No. 3204, dated 20th October 1886.)

2. In all provinces, holidays which are intended to be treated as public holidays under the Negotiable Instruments Act should be notified in the Local Gazettes under Section 25 thereof. (G. I., F. & C., No. 4812, dated 12th September 1887; *vide* G. R. No. 2767, dated 12th October 1887.)

3. Treasuries, as a general rule, should not be completely closed on any days save those which are declared holidays by or under the Negotiable Instruments Act. The general notification of holidays under the Act would apply to all districts; and any local holidays of importance should be reported to Government and notified under the Act. (G. R. No. 1842, dated 9th May 1889.)

4. As Baroda is under the direct political control of the Government of India, the Government of Bombay is not the Local Government in respect of it for the purposes of Section 25 of the Negotiable Instruments Act, 1881. (G. R. No. 602, dated 20th February 1890.)

5. The Commissioners of Divisions and in Sind should submit as soon as possible after the publication each year of the usual notification of holidays under the Negotiable Instruments Act for the Presidency generally a list of the important additional holidays which they may consider it advisable to notify under the Act for each district in their respective divisions after consultation with the Managers of the local branches of Banks in the case of districts where such branches exist. (G. R. No. 804, dated 7th March 1890.)

6. As it is the practice for the Governor General in Council to fix the date on which Her Majesty's

Birthday is to be kept in India, when public holidays are notified by the Local Governments under Section 25 of the Negotiable Instruments Act no date should be mentioned on which the Birthday is to be observed, but a note should be made that the day which may be fixed for its observance will be a public holiday. (G. I., H. D., No. 14-Pub.-734, dated 25th May 1893; *vide* G. R. No. 2194, dated 16th June 1893.)

No 79

DIVISIONAL FOREST OFFICE
Inwd R-gr No 20
Date 22-4-99
WORKING PLANS PARTY

DIVISIONAL FOREST OFFICE
(SOUTHERN CIRCLE)
WORKING PLANS PARTY

THE ADMINISTRATOR GENERAL AND THE OFFICIAL TRUSTEE.

1. Under Section 41 of Act XXIV of 1867, the Right Honourable the Governor in Council is pleased to direct that from and after this date the undermentioned fees shall be levied from parties requiring to inspect the books kept by the Administrator General, *viz.* :—

	Rs.	a.	p.
For information on any single point in respect of which an advertisement has duly appeared	1	0	0
For search for information regarding estates which have been wound up, per hour	4	0	0

The above fees to be paid whether the search made prove successful or otherwise.

(G. N., G. D., dated 17th December 1867.)

NOTE.—This notification, which was issued under Act XXIV of 1867, is kept in force by Section 2 of Act II of 1874.

2. Office-rent is one of the charges which must be defrayed by the Administrator General under Section 42 of Act II of 1874. (G. R. No. 441, dated 2nd February 1884.)

3. The Administrator General should use his discretion from time to time as to which of the marginally noted banks, which have the approval of Government, it will be judicious for him to employ for the purpose of making remittances to the next-of-kin in England of deceased persons whose estates are under his administration. (G. R. No. 2325, dated 5th July 1884.)

The Agra Bank (Limited).
The Chartered Bank of India, Australia and China.
The Chartered Mercantile Bank of India, London and China.
The Hongkong and Shanghai Banking Corporation.
The National Bank of India, Limited.

4. Any person hereafter appointed, whether temporarily or permanently, to the office of Administrator General in the Bombay Presidency, should be appointed on the distinct understanding that he will be entitled to no compensation on the ground of any change which may in the future be made in the tenure or conditions of his office. (G. I., H. D., No. 1508, dated 12th October 1886; *vide* G. R. No. 3631, dated 1st December 1886.)

5. In exercise of the power conferred by Section 57 of the Administrator General's Act, 1874, the Governor in Council is pleased to make the following rules for regulating the keeping of accounts and records by the Administrator General of Bombay and generally for the guidance of that officer in the discharge of his duties (namely) :—

Record Books and Accounts.

Accounts and other records to be kept by the Administrator General.

1. The Administrator General shall keep the following accounts, statements, and other records (namely) :—

No. 1.—*Asset Book*, in which shall be entered, in Form No. 1 hereto annexed, a list of the assets of each estate, as the Administrator General obtains information respecting the same. As each asset is realized or disposed of, the entry in this book regarding it shall be initialled by the Administrator General;

No. 2.—*Inventory Book*, in which shall be entered, in Form No. 2 hereto annexed, a list of property belonging to each estate at the time the Administrator General takes charge thereof. The list shall, when practicable, correspond with an inventory originally prepared and signed by the Administrator General's representative when taking charge of the property, which said inventory shall, if possible, be countersigned by the representative of the deceased or other person from whose charge or possession the property is received. Particulars as to the disposal of the property shall be entered in this book in appropriate columns under the initials of the Administrator General;

No. 3.—*Stock Book*, in which shall be set forth, in Form No. 3 hereto annexed, the jewellery, trinkets, shares and other assets, not being cash or Government securities belonging to each estate, kept temporarily by the Administrator General in his own possession;

No. 4.—*Cash Book*, in which shall be entered, in Form No. 4 hereto annexed, in separate columns, the daily receipts and issues of cash, Government securities and shares on account of each estate and the amount of commission charged daily in respect of each estate;

No. 5.—*Subsidiary Cash Book*, in which shall be recorded, in Form No. 5 hereto annexed, full details of the transfer transactions, remittances to the India Office, refunds of stamp-duty, interest on Government securities, &c., entered in the Cash Book;

No. 6.—*Ledger Accounts of Estates*, which shall contain, in Form No. 6 hereto annexed, the separate and distinct accounts of each estate required by Section 43 of the Act and shall show in detail every debit and credit item and every transaction, whether in cash, Government securities or shares, relating to each estate;

No. 7.— *Ledger*, which shall show, in Form No. 7 hereto annexed, in detail every debit and credit item of the "Small Estates' Account," the "Claims and Dividends Payable Account," and the "Audit Account" hereinafter prescribed;

No. 8.—*Receipt Book*, which shall be in Form No. 8 hereto annexed, and in which there shall be registered, in an annual consecutive series of numbers, all receipts granted by the Administrator General for cash or Government securities or other documents having a money value, detailed particulars of the cash or documents received being entered both in the receipts and in the counterfoils, which shall be kept in the Administrator General's office. Each counterfoil shall be initialled by the Administrator General at the time of signing the receipt to which it appertains and after comparison of the receipt therewith;

No. 9.—*Rent Book*, in which particulars of rent received each month by the Administrator General on account of immoveable property in his charge shall be entered in the Form No. 9 hereto annexed, and, at the close of each month, the total amount so received on account of each estate shall be shown, together with the date of the corresponding credit in the Cash Book, the latter entry being initialled by the Administrator General;

No. 10.—*Claim Book*, in which shall be registered, in Form No. 10 hereto annexed, all claims preferred against each estate;

No. 11.—*Commission Book*, in which shall be shown the total amount of commission received daily by the Administrator General, of which the particulars appear in the Cash Book;

No. 12.—*Account Sales Book*, in which shall be noted from time to time, in Form No. 11 hereto annexed, all money outstanding on account sales, together with particulars of the recovery of the same;

No. 13.—*Register of Remittances*, in which shall be noted, in Form No. 12 hereto annexed, all remittances made by the Administrator General to the India Office, London;

No. 14.—*Register Book of Accounts*, in which all accounts delivered from the office of the Administrator General shall be registered with particulars;

No. 15.—*Memorandum of Accounts and Inventories*, in which all accounts and inventories filed in the High Court by the Administrator General shall be registered in Form No. 13 hereto annexed;

No. 16.—*Register of Deposits*, in which an account shall be kept, in Form No. 14 hereto annexed, of all Government and other securities deposited with the Bank of Bombay under Rule 9 and of all Cash Deposits made with Government under Rules 6 and 8;

No. 17.—*Renewals' Memorandum*, in which a record shall be kept, in Form No. 15 hereto annexed, of all Government securities sent for renewal or otherwise to the Public Debt Office

and of all shares or other securities sent for renewal to the Office of Issue;

No. 18.—*Security Book*, in which shall be entered, in Form No. 16 hereto annexed, a list of all Government and other securities and shares, &c., held by the Administrator General on account of each estate;

No. 19.—*Purchase and Sale Book*, in which shall be entered, in Form No. 17 hereto annexed, an account of all purchases and sales of Government securities and of all sales of shares and other securities by the Administrator General;

No. 20.—*Interest Book*, in which shall be entered, in Form No. 18 hereto annexed, a statement of interest due half-yearly on Government securities of the several loans held by the Administrator General;

No. 21.—*Bank Book*, containing an account current of moneys deposited with and of all transactions made by the Administrator General through the Bank of Bombay;

No. 22.—*Claims and Dividends Payable Book*, in which shall be recorded, in Form No. 19 hereto annexed, a list of admitted claims against each estate when all the same have been adjusted, together with the amounts payable in respect of such claims and whenever practicable the receipts of the payees thereof;

No. 23.—*General Index Book*, which shall contain a list of all estates to which Letters of Administration have been granted to the Administrator General;

No. 24.—*Administration Book*, in which shall be set forth, in the Form No. 20 hereto annexed, a list of estates for the administration of which the Administrator General applies for letters, with dates of grant, &c.;

No. 25.—*Certificate Book*, in which copies of all certificates granted by the Administrator General under Sections 36 and 37 of the Act shall be recorded;

No. 26.—*Letter Book*, in which should be kept press copies of all letters despatched from the office of the Administrator General;

No. 27.—*Letter Delivery Book*, in which there shall be entered the names and addresses of persons to whom letters are sent from the Administrator General's office by messengers with a column for the signature of the addressees or their agents;

No. 28.—*Postal Despatch Book*, containing a memorandum of all letters sent from the Administrator General's office through the post and of the postage paid thereon.

Cash-Book how to be kept.

2. The Cash Book (No. 4) shall be balanced daily and be laid before the Administrator General, who, after checking the entries and satisfying

himself that the balance is correct, shall affix his initials thereto.

Accounts to be closed half-yearly.

3. With a view to securing the timely preparation of the schedules which the Administrator General is required by Section 44 of the Act to exhibit in the High Court, the accounts of the Administrator General shall be closed twice in each year, viz., for the schedules which are required to be exhibited in Court on or before the 1st April, on the 31st December next preceding that date, and for those which are required to be exhibited on or before the 1st October, on the 30th of June next preceding that date.

Monetary Transactions.

All payments to be supported by vouchers.

4. Every payment charged in the Administrator General's general cash account shall be supported by a voucher, which shall be passed for payment under the initials of the Administrator General.

Cash balance in Administrator General's hands not to exceed Rs. 5,000.

5. The Administrator General shall not at any time retain in his hands a larger cash balance than five thousand rupees: any excess above the said amount shall be lodged to his credit in the Bank of Bombay.

Moneys may be invested or deposited in and withdrawn from the Government Treasury

6. The Administrator General may from time to time invest in Government securities any portion of the balance standing to his credit in the Bank of Bombay, or deposit in the Government Treasury any portion, not less in amount than five thousand rupees, of the said balance. He may also at any time, by written application to the Accountant General, draw out of the moneys so deposited in the Government Treasury such sum, not less in amount than five thousand rupees, as he shall think fit.

Balance of any estate amounting to or exceeding Rs. 500 to be invested in Government securities.

7. Whenever the cash balance of any estate, after providing for ascertained current demands against such estate, amounts to or exceeds five hundred rupees, it shall be invested by the Administrator General in Government securities.

Balance of any estate, if not exceeding Rs. 500, to be invested or deposited in the Government Treasury.

8. If the balance of any estate, after providing as aforesaid, amounts to less than five hundred rupees, the Administrator General may either invest such balance in Government securities or deposit it in the Government Treasury.

Safe Custody of Securities.

Securities to be lodged for safe custody in the Bank of Bombay.

9. All Government securities and Bank or other shares coming into the possession of the Administrator General shall forthwith be lodged by him in the Bank of Bombay

for safe custody, except in any case in which it may be necessary for him to retain them temporarily for any purpose such as drawing dividends, &c.

The Audit Fund

Audit Fund of what to consist.

10. Interest accruing on moneys invested by the Administrator General under Rule 6 shall be credited by him to a fund which shall be called the 'Audit Fund.'

What charges may be debited to Audit Fund.

11. The following charges may be met from the Audit Fund (viz.):

(*a*) the expenses of audit under Part IV of the Act;

(*b*) the cost of preparing and publishing the Schedules A to E referred to in Rules 17 and 18 (inclusive of all minor charges connected therewith for stationery and the like), not exceeding such amount as shall from time to time be sanctioned by Government;

(*c*) the fees or other remuneration, if any, payable by the Administrator General to the Bank of Bombay for the custody of Government securities;

(*d*) the cost of the record-books, account-books, stationery and printing necessary for the Administrator General's office;

(*e*) postage charges incurred by the Administrator General for his official purposes;

(*f*) the cost of stamps on cheques drawn by the Administrator General in his official capacity.

Excess balance of audit fund how to be dealt with.

12. If the balance at credit of the Audit Fund is at any time more than sufficient to meet the charges mentioned in Rule 11, any excess balance may be invested by the Administrator General in Government securities, and the interest which accrues on such investments shall be credited to the Audit Fund.

Temporary purposes for which the audit fund may be used.

13. The Administrator General may also make use of the Audit Fund for the following purposes (viz.):

(*a*) if the amount of certain outstanding charges which have to be borne by an estate in his charge, cannot for a time be exactly ascertained, he may retain out of such estate a sum approximately sufficient to meet such charges, and the sum so retained may be temporarily credited to the Audit Fund, until payment thereof is made to the persons entitled to receive the same; and

(*b*) if any money due to an estate in his charge cannot immediately be realized, as in the case of refunds of stamp-duty, &c., the approximate amount thereof may be temporarily advanced to the estate out of the Audit Fund, which shall thereupon be debited with such amount, and

when the money due has been realized, the Audit Fund shall be recredited with the amount advanced from it.

Separate Accounts.

Dividends Payable Account.

14. The Administrator General may, subject to the provisions of Section 32 of the Act, carry over to a separate account, which shall be styled "the Dividends Payable Account," from the balance of any estate in his charge, assets equivalent to the aggregate amount of all registered and admitted claims against such estate; and all payments which he shall thereafter make on account of such claims shall be debited to the said Dividends Payable Account.

Small Estates' Account.

15. The Administrator General may also, subject to the provisions aforesaid, carry over to a separate account, which shall be styled the "Small Estates' Account," the balance of every estate which he has deposited in the Government Treasury under Rule 8; and all payments which he shall thereafter make on account of any such estate shall be debited to the said Small Estates' Account.

Remittances.

Remittances to the India Office how to be made.

16. For the purpose of remitting to the India Office sums of money payable or belonging to persons resident in Europe or in other cases when such remittances are required, the Administrator General shall purchase bills of exchange payable in London at a period not exceeding six months from the date thereof, drawn by some one of such banks or firms as the Governor in Council shall from time to time approve in this behalf. Every approval of a bank or firm for the purposes of this rule shall be given by an order in writing signed by a Secretary to the Government of Bombay and shall continue in force until revoked by a like order.

Schedules.

Forms in which the schedules required by clauses (*a*) and (*b*), section 44, of the Act are to be prepared.

17. For the better classification of the information, which by clauses (*a*) and (*b*) of Section 44 of the Act, the Administrator General is required to exhibit to the High Court and to publish in the *Bombay Government Gazette* half-yearly, the Administrator General shall embody the said information in the following four schedules, prepared, respectively, in accordance with Forms A to D hereto annexed (viz.):

Schedule A, showing the money, bonds or other securities received by him on account of each estate in his charge and the payments thereout and the balances in hand at the close of the half-year;

Schedule B, showing the money, bonds or other securities transferred by him from each estate in his charge to the share or legacy accounts of the persons respectively entitled thereto and the payments thereout and the balances in hand at the close of the half-year;

Schedule C, showing the estates in his charge of which the balances, being less than five hundred rupees each, have been deposited in the Government Treasury under Rule 8 and the opening balance, receipts, charges and closing balance of the Small Estates' Account for the half-year;

Schedule D, showing the balances of assets, which have been set apart to meet admitted claims against any of the estates in his charge and the opening balances, receipts, charges and closing balance of the Dividends Payable Account for the half-year.

Form in which the schedule required by clause (c) of Section 44 of the Act is to be prepared.

18. The schedule which the Administrator General is required by clause (c) of Section 44 of the Act to exhibit to the High Court and publish in the *Bombay Government Gazette* half-yearly shall be in Form E hereto annexed.

Statement of assets liable to lapse to Government to be submitted by the Administrator General annually to the auditors of his accounts.

19. The Administrator General shall at the audit of his accounts for the half-year ending on the 31st December of each year submit to the auditors for verification a statement of assets liable at the close of the same year to be transferred under Section 62 of the Act to Government.

Destruction of unclaimed and useless private papers.

20. The Administrator General may, after the expiration of one year from the date of his taking charge of an estate, destroy any private papers, bills, receipts, memoranda, or other similar documents of no permanent value, which he has received along with such estate and which have not in the meantime been claimed by the next-of-kin or by any other person entitled thereto.

(G. Ns. Nos. 165, dated 13th January 1887, and 3280, dated 24th September 1895).

6. The fee for auditing the accounts of the Administrator General should be fixed at Rs. 2,000 for the year, and that allowed to the clerks for preparing and publishing the schedules required by Section 44 of Act II of 1874 raised from Rs. 900 to Rs. 1,200 annually. (G. R. No. 3667, dated 27th September 1889.)

7. No. 11 of the rules under Section 57 of the Administrator General's Act is not so restrictive that the charges therein mentioned should alone be debited to the Audit Fund. For the present all estates under Rs. 5,000 in value should be relieved of charges for postage, advertisements and probate

duty, the expenditure being debited to the Audit Fund.

The annual payment of charges on account of the subscription by the Administrator General to the *Times of India* newspaper and the price of a Letts' Diary and the *Times of India* Calendar and Directory is sanctioned. (G. R. No. 1596, dated 5th May 1891.)

8. Sums which have been remitted by the Administrator General, Bombay, to his Official Agent at the India Office, London, for payment to the creditors or next-of-kin of persons whose estates were administered by the Administrator General, but which not having been claimed by the payees have remained with the Official Agent, are not liable to be dealt with as provided by Section 62 of Act II of 1874. They cannot be considered as assets appearing to have been in official custody for a period of 15 years or upwards without any claim thereto having been made and allowed within the meaning of Section 62. The word "assets" in this section must be taken as used in the same sense as in the other sections of the Act where it is used, for example Sections 16 and 17, and it means the property of a deceased person to whose estate administration is taken out by the Administrator General. Now the monies in question after they came into the hands of the Administrator General, were claimed and remitted to England to be paid to the claimants. They then ceased to form part of the property or assets of such deceased persons, and consequently are not liable to be dealt with as provided by Section 62. (Adv. Gen. No. 94, dated 13th October 1891; *vide* G. R. No. 2015, dated 13th May 1892.)

9. Remittances by any of the Official Trustees at the official rate of exchange should cease. In cases in which the Official Trustee has not direct instructions from the parties on whose behalf remittances are made by him, bills of exchange of an approved Bank or Firm, instead of Bank post bills, should be the mode of remittance. (G. I., F. D., No. 1548, dated 15th April 1879; *vide* G. R. No. 1404, dated 22nd idem.)

10. Orders as regards the appointments of Official Trustee and Administrator General, Bombay, should be issued by the Financial Department after unofficial reference to the Judicial Department. (G. M. No. 1608, dated 26th April 1893; and G. R., J. D., No. 3353, dated 3rd June 1893.)

11. From and after 1st August 1895 no interest is to be allowed to the Administrator General and the Official Trustee on any sums they may desire to leave with Government on deposit. (G. I., F. C., No. A.—2979, dated 25th June 1895; *vide* G. R. No. 2304, dated 9th July 1895; *vide* also G. R. No. 3212, dated 19th September 1895.)

12. Charges on account of experts in vernacular accounts employed by the Administrator General are part of the expenses of the establishment necessary for the office of the Administrator General and ought to be borne by him under Section 42 of Act II of 1874. (G. R. No. 4110, dated 8th September 1898.)

13. As no disposal of the surplus balance of the Audit Fund in a manner inconsistent with the provisions of Section 42 of Act II of 1874 can be permitted, the grant of pensions out of that fund to clerks employed in the office of the Administrator General is inadmissible. (G. R. No. 4105, dated 8th September 1898.)

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DIVISIONAL FOREST OFFICE
Inwd. Regr. No. 106
Date
WORKING PLANS PART

REPORTS.

1. The following extract from a Despatch from the Secretary of State for India, No. 44, dated 13th May 1880, was communicated by the Government of India to the Government of Bombay with a request that the suggestion therein made may be adopted, as far as possible, in the preparation of the Revenue Administration Reports :—

> "I would suggest that it would be convenient if much of the valuable information given in these reports were thrown into the form of percentages. By giving, for instance, the percentage of coercive processes to the total number of revenue payers, of estates transferred to the total number of estates, the percentage of increase or decrease of occupancy rights and the like, comparison will be more readily made of the condition in these respects of the Provinces as a whole from year to year and of the different districts."

G. I., H. R. & A., No. 1-267, dated 13th June 1880; *vide* G. R. No. 3401, dated 1st July 1880.)

2. It should not be forgotten that an administration report is intended to show what has been done, and that any changes which it is thought should be made, except such as are very intimately connected with the explanation of the results of the administration, can be more fully and more advantageously discussed in special reports. (G. R. No. 7476, dated 9th December 1881.)

3. It is contrary to rule to discuss, in administration reports, orders issued by superior officers or by Government. If it is believed that good reasons can be shown for the reconsideration of any orders, the reasons should be stated fully and clearly in separate letters. (G. R. No. 7458, dated 6th October 1883.)

4. All heads of offices should adopt the suggestion * of the Government of India as regards the

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*Letter from the Government of India, Revenue and Agricultural Department, No. 64 G., dated 2nd November 1882 :—

"Some inconvenience having been experienced from the absence of maps in administration and other reports, whether submitted to the Government of India or published in the province, I am directed to ask whether, in the opinion of His Excellency the Governor in Council, there will be any objection to the insertion, in every report of the kind, of a map of the province, district, &c., to which the report relates.

"2. The Surveyor-General is prepared to supply skeleton maps for this purpose of the same size as the page of the report. This, in the opinion of the Government of India, will be the most convenient plan. The trouble of unfolding a map placed at the commencement of a report, or folded in a packet, often prevents reference to it.

"3. It may also be found convenient to repeat the insertion of the skeleton map, with such variations as may be required, opposite the page in which the special subject to be illustrated by the map is described. Thus, if irrigation is the subject to be illustrated, the map might be made to show by different colours the percentage of irrigation in each part of the province or district. Or, again, one map may be made to exhibit the system of roads, another the system of railways, a third the system of canals, and so on, the skeleton in all cases being the same.

"4. Should His Excellency the Governor in Council have no objection to allow the course now suggested to be adopted; the Surveyor-General will be placed in direct communication with the Government of Bombay for the purpose of supplying the necessary maps."

insertion of maps in administration and other reports published in this Presidency or submitted to the Supreme Government.

As regards the Bombay Presidency, the preparation of the skeleton maps required can much more conveniently be undertaken by the Photozincographic Office than by the Surveyor General. Government are accordingly pleased to direct that all heads of departments should indent for skeleton maps of the size and kind required by them on the Photozincographic Office at Poona, which will also reproduce them after the special details furnished by the several departments to illustrate facts in their reports have been filled in. Arrangements must always be made for the re-printing, reproduction or re-construction, in the Photozincographic Department, of all maps, diagrams, &c., that may be required by the various departments and officers for embodiment in their annual and other reports. To facilitate this, it is desirable that the officers and departments requiring the maps, &c., should give clear instructions on each map to be printed as to the extent of country and detail to be shown, the size of the map, the colour to be used in printing the maps, and such other points as may seem to require explanation.

If in any case the Superintendent, Photozincographic Office, has reason to believe that skeleton maps exist in the office of the Surveyor General, he may obtain copies from that office if such a course appear to him to be more economical and expeditious.

As regards the size of the maps, the view* of the Government of India should be accepted wherever the object of the map can be attained under the condition that it should be of the same size as the page of the report. In cases, however, where the adoption of this course is considered impractical, the size of the map can be enlarged. (G. Rs. Nos. 4695, dated 21st June, 5633, dated 31st July, and 7936, dated 26th October 1883.)

5. The Government of India has no desire to prescribe either the scale or the subjects which are to be illustrated in maps required for Provincial purposes. These will vary from Province to Province, and experience will show how far it is possible to go in the elaboration of details. But for its own requirements the Government of India, in the Revenue and Agricultural Department, wishes the maps which are intended to illustrate reports to be skeleton maps in the true sense of the word, and is unwilling that either Provincial or District maps should be burdened with topographical detail, or confused by the attempt to show administrative arrangements of too minute a nature. In district (maps) it will be ordinarily sufficient if no subdivisions smaller than the Tahsil boundary be shown. Topographical detail should be omitted as far as possible, and skeleton maps should be prepared which will render it easy to indicate by the use of colour facts regarding soil, climate, the depth of water, and other points of cognate interest. (G. I., R. &

* See foot-note on page 1.

A., No. 95-54-1, dated 11th February 1887; *vide* G. R. No. 6445, dated 23rd September 1887.)

6. The following orders may be considered as supplementary to those issued in the Home Department No. 28, dated 15th July 1887,* the general

* "The subject of discussion in the papers cited in the preamble is the preparation and printing of annual departmental reports submitted to the Government of India in the Home Department. In a letter No. 392 S., dated the 22nd June 1885, the Government of the Punjab solicited a reconsideration of the whole question of the preparation and treatment of annual reports, so far as that Province was concerned. The alterations suggested by Sir Charles Aitchison and the views provisionally held by the Government of India on the question are summarized in the Home Department Resolution of the 12th August 1885. But as the subject was not one of merely local importance, the Governor General in Council desired, before coming to a final decision, to have a full expression of the opinions of Local Governments and Administrations upon the proposals of the Punjab Government, so far as they affected the reports which are submitted to the Home Department. The replies from Local Governments and Administrations, read in the preamble, contain their opinions on the matter.

"2. The proposals of the Punjab Government were made with the double object (1) of removing the burden thrown upon district officers, heads of Departments, and Secretariat establishments in connection with the preparation and reviewing of annual reports; and (2) of reducing the cost of printing the reports. These proposals have not been accepted in full by any local Government or Administration, except by the Chief Commissioner of Burma; and Mr. Crosthwaite, the present Chief Commissioner of that Province, holds, as his reply from the Central Provinces shows, different views from those held by Sir Charles Bernard. The Governments of Madras, Bombay and Bengal have, to some extent, accepted the proposals in question, and the Chief Commissioner of Coorg has expressed his opinion generally in favour of having statistical tables, accompanied by notes, for two years, and in the third year a set of comprehensive departmental reports.

"3. The most adverse criticism of the proposals made by the Punjab Government proceeds from the Government of the North-Western Provinces and Oudh, from the Administrations of the Central Provinces and of Assam and from the Resident at Hyderabad. The Lieutenant-Governor of the North-Western Provinces and Chief Commisioner of Oudh is of opinion that the presentation of evidence of departmental efficiency and the collection, in a convenient form, of information useful for administrative and other purposes cannot be secured under a system of triennial reporting with intermediate statistical tables and brief explanatory notes. He considers that, as was suggested in paragraph 7 of Home Department Resolution of 12th August 1885, the brief notes would probably be of little practical value, while the triennial report would necessarily be prolix and involve much labour in its preparation. The latter, moreover, would be four years old before the orders of Government could be passed or any subsequent action taken upon it. Sir A. Lyall observes that the labour of scrutinizing statistics is little augmented by that of writing a report on them, and that a careful scrutiny and comparison of past and present returns is a necessary part of the duty of the heads of departments in administrating. But, while opposed to the general adoption of the proposals of the Punjab Government, Sir A. Lyall would meet them to some extent by doing away with reports on certain subjects and by substituting for them statistical tables accompanied every year by a brief commentary in the form of notes, such as is now supplied by the Local High Courts of Judicature in reviewing the Criminal and Civil Justice returns.

"4. Mr. Crosthwaite, at the time Chief Commissioner of the Central Provinces, concurs in the views of the Government of the North-Western Provinces and Oudh in regard to the small amount of labour required to write a report, when once the relevant statistics have been systematically studied. He remarks that the system of writing reports is useful, inasmuch as it ensures that statistics have been scrutinized, and that it enables

principles expressed in which may be applied to

the Government to see how much care and intelligence have been devoted to this scrutiny. Reports, moreover, in Mr. Crosthwaite's opinion, enable administrative officers to periodically survey the whole of their work and to judge of the effects of it, while they assist Government in seeing how far the recognized principles of administration have been applied and how far errors require to be corrected. If for annual reports triennial reports were substituted, there is, he thinks, likely to be the disadvantage that the officer who had done the work would not ordinarily write the report, or, if he did, that his recollection of the facts regarding which he was writing would have grown dim with time. Under such a system, too, errors of administration could not be corrected at once. Mr. Crosthwaite admits that reports and reviews are often unnecessarily prolix and should be curtailed, and he suggests that the extended distribution of reports which at present prevails is unnecessary and expensive. He also deprecates the style of review which merely repeats, in other and perhaps fewer words, what is stated in the report.

"The Officiating Chief Commissioner of Assam considers that the proposals of the Punjab Government are unsuitable to that Province, and would lead to serious practical inconvenience. Mr. Ward is of opinion that the value of reports to departmental officers would be lost by triennial reports, while the labour of compiling the latter would be very great, particularly to officers who had held their charges only for a small portion of the three years.

"The Resident at Hyderabad doubts if the proposed reform would have an useful effect, and argues that the review of the year's transactions by the head of the Government affords an incentive to work. Praise or blame, in the Resident's opinion, loses its effect if it relates to a time long passed away. The officer concerned may have left the locality, and it does not always happen that an officer remains at his post for the whole three years for which he would have to write the report.

"5. The opinions briefly summarized above confirm the view taken by the Government of India in the Home Department, as expressed in the Resolution of the 12th August 1885, that it was not possible to go as far as was proposed by the Punjab Government in the direction of curtailing the preparation and submission of annual reports. After giving the subject full consideration the Government of India agrees in the main with the remarks made by the Government of the North-Western Provinces and Oudh and the present Chief Commissioner of Burma regarding the usefulness of annual reports as a means of testing departmental efficiency and the judgment and energy of officers, and also of checking and correcting administrative mistakes. Applying this principle, the Governor General in Council is of opinion that annual reports must be maintained in the two following cases:—

(*a*) Where the reports deal with the application of administrative principles still open to modification or the concrete working of which has to be watched.

(*b*) Where the reports contain statistics which for administrative purposes must be compiled and examined annually.

"These two heads comprise so many of the reports now falling under the cognizance of the Home Department that the conclusion to which His Excellency in Council has come is that, beyond insisting on brevity and methodical arrangement in the reports themselves, and on curtailment of reviews of them, it is impossible to afford much relief to Local Governments in the direction contemplated by this enquiry. The Government of India, therefore, desires that the reports dealt with in the Home Department should from 1887 onwards be treated in the following manner:—

(i) To be submitted annually as heretofore:—

Report on General Administration.
" Municipal Administration.
" Local Boards' Administration.
" Education.
" Sanitation.
" Civil and Criminal Justice.
" Jail Administration.
" Police Administration.
" Lunatic Asylums.

reports submitted to the Government of India in the Revenue and Agricultural Department. The reports thus submitted are concerned with the subjects enumerated below:

(1) Land Revenue Administration.
(2) Forest Administration.
(3) Land Records and Agriculture.
(4) Court of Wards and other estates administered by Government.
(5) Horticultural and Botanical Gardens.
(6) Experimental Farms.
(7) Trade Statistics, Quarterly and Annual.
(8) Colonial and Inland Emigration.

(ii) To be submitted in full every third year, statistical returns and brief commentaries in the shape of notes being submitted in the intermediate years:—

Report on Registration.
" Dispensaries.
" Lock-Hospitals.
" Vaccination.
" Destruction of wild beasts and snakes.

"The notes to be submitted with the statistical returns in the years intermediate between the submission of the reports should give a clear, though brief, indication of the supervising or controlling officer's opinion as to the significance of the statistics.

"6. The following special reports should continue to be submitted as before:—

Chemical Examiner's Report.
Report on Calcutta Medical Institutions.
Report of the Port Health Officer, Calcutta.
Report of the Commissioners of the Town of Calcutta.
Report on Publications under Act XXV of 1867.
The Review of Publications.
The Report on Vernacular Newspapers.

"The Government of India leaves to Local Governments, who submit reports on Legal Affairs and Criminal Tribes, discretion to determine whether these reports shall be annually prepared as at present, or prepared every third year, with brief notes in the intermediate years.

"7. The Governor General in Council would desire to express his earnest hope that Local Governments and Administrations will insist on curtailment of reports to the utmost extent which is consistent with a proper examination of the facts and figures presented in them. A reduction in the size of the reports on Jails, Police, Education and Sanitation is especially necessary. In most Provinces these reports have become far too discursive.

"Compression of reviews is not less called for than curtailment of reports: a review should contain only what is necessary to communicate the judgment of the reviewing authority regarding the salient features of the report. The Governor General in Council attaches no value to reviews which merely repeat in abridged form what is set forth in the report reviewed.

8. While thus recognizing the need which exists for compression in the reports and reviews which reach the Government of India, His Excellency in Council is no less desirous that the same principles should be carefully followed as regards reports received by Local Governments and Administrations, but not forwarded to the Government of India. He fears that the time of administrative and executive officers is unnecessarily occupied as much by the preparation of reports and returns submitted for the information of the local authorities as by the preparation of those which reach the Government of India. He has therefore observed with satisfaction that the Government of Bengal has recently, in connexion with the Report of the Salaries Commission, directed its attention to this aspect of the case; and he trusts that all other Local Governments and Administrations will exercise a vigorous discretion not only in reducing the bulk of the reports and returns which are retained, but also in abolishing those that are not really required." (G. I., H. D., No. 28-1579-95, dated 15th July 1887; *vide* G. R., G. D., No. 2426 dated 17th August 1887.)

2. *Land Revenue Administration and Forest Administration Reports.*—The Government of India concurs with the general opinion expressed in the replies which have been received that no material alteration should be made in the preparation of the Land Revenue Administration and Forest Administration Reports; and that these should continue, as at present, to be annually submitted.

3. *Report of the Department of Land Records and Agriculture.*—The annual publication in every Province of the Report of the Department of Land Records and Agriculture in the form prescribed in Circular Resolution No. 54A., dated the 28th April 1884, is, in the opinion of His Excellency in Council, essential for the purpose of indicating the progress which may be annually made by the Department of Land Records and Agriculture in connection with the measures adopted in pursuance of the recommendation of the Famine Commissioners in each portion of the Empire. The report consists of two main divisions—Land Records and Agriculture—and is designed to show the executive work of the Department, not to comprise discussions on administrative measures, or to contain any description or summary of the economic or agricultural circumstances of the season. The Local Government may, however, require information of this kind to be submitted by the Department to the Chief Revenue authorities of the Province, for utilization in preparing the Land Revenue Administration Report, and may prefer that for that purpose it should be included in the land record section of the Departmental Report, rather than be submitted by independent communication. There will be no objection to this course. But there seems to be no reason why statistical statements concerning crops, irrigation, tenures, &c., should find a place in the Report of the Department as well as in the Annual Land Revenue Administration Report, to which latter they should, in the opinion of His Excellency in Council, be confined. The Agricultural section of the Departmental report should be restricted to an account of the executive operations of the Departmental officers, and to a brief description of, or reference to, any results of special interest which may have been obtained during the preceding twelve months, whether in farms, gardens, Government estates, or otherwise, but should avoid lengthy discussions on agricultural subjects and need not contain any detailed examination of the working of gardens, farms, or other agricultural institutions, which should be dealt with in the Department by orders on the annual reports. In accordance with the above remarks, His Excellency in Council is of opinion that no other review of the Annual Report of the Director of the Department of Land Records and Agriculture than that which may be included in the review by the Local Government of the Land Revenue Administration Report is necessary; and that it will suffice if a copy of the Report, together with any orders which may be

passed thereon, is submitted for the information of the Government of India. (*Vide* also para. 5 of G. I., R. & A., No. 2664-91, dated 4th November 1891, embodied in the preamble of G. R. No. 10074, dated 23rd December 1892.)

4. *Report on Court of Wards and other estates administered by Government.*—Much importance is attached by Her Majesty's Secretary of State, as well as by His Excellency in Council, to the manner in which estates under Government management are administered, and to the use made of the opportunities afforded by them for ascertaining the economic condition of the agricultural population. Reports on such estates should, in the opinion of the Government of India, continue to be annually prepared. These and not the reports of the Department of Land Records and Agriculture should contain an account of any agricultural improvements that may have been introduced.

5. *Annual Reports on Horticultural and Botanical Gardens.*—These may, as already indicated, be dealt with departmentally, and need not, in the opinion of the Government of India, be reviewed at length by any higher authority than the Director of the Department of Land Records and Agriculture, or other controlling officer, but should be forwarded to the Government of India for information, with a copy of any orders that may have been passed on them by the Local Government. A representation recently received through the Secretary of State from the authorities at Kew, as to the utility of such reports, indicates the advisability of their maintenance as a record of useful or interesting facts and experiments.

6. *Reports on the Experimental Farms* are divided into two sections—Statistical and Administrative—the former are issued yearly, or half-yearly, and should, under existing orders, be distributed by Departments of Land Records and Agriculture direct to the Government of India, other provinces, and Agricultural institutions. They should continue to be prepared, but require no review or orders by the Local Government. The complete reports, including the Administrative section, will be dealt with in the same manner as reports on gardens.

7. *Internal Trade Statistics.*—The quarterly and annual returns are, under existing orders, distributed and briefly reviewed by the Department of Land Records and Agriculture, or by such other authority as may be responsible for them. In future the annual report on Internal trade may, in the opinion of His Excellency in Council, be dealt with in the same manner as reports on sea-borne trade; and no further review will be required from Local Governments and Administrations.

8. *Reports on Colonial and Inland Emigration* should be retained in their present form. (G. I., R. & A., No. 52 G.-69-6, dated 14th September 1887; *vide* G. R. No. 6847, dated 8th October 1887.)

Opium.	Mints.
Salt.	Trade.
Stamps.	Joint Stock Companies.
Excise.	Post Office.
Assessed Taxes.	
Customs.	

7. The remarks and orders contained in the Resolution of the Home Department of 15th July 1887 (G. R., G. D., No. 2426, dated 17th August 1887), which are confined to reports furnished to that Department, seem to apply equally to the annual reports upon subjects administered in the Finance and Commerce Department. The general opinion of the Local Governments who were consulted on the subject is opposed to any considerable curtailment of reports bearing on revenue matters. The administration of Provincial revenues is left so much in the hands of Local Governments and they are also financially so greatly interested therein, that it is not in the opinion of the Government of India expedient to restrict the Provincial authorities with respect to the information they may consider it desirable to collect and to place on record regarding them.

In the case of Opium and Salt Administration Reports, the fiscal interests involved are of such great importance that, even if the fullest information were not necessary for the purposes of the Local Governments, annual reports would be required by the Government of India in order to enable it to watch the administration of the revenue. These reports should therefore be as full as possible without being prolix, and should be furnished to the Government of India annually, as at present.

As regards the reports on Stamps, the Governor General in Council has no objection to their being prepared and submitted triennially by any Local Government which considers this sufficient. Statistical information only would in this case be submitted in the intermediate years. The reports on the External Land Trade may also be submitted triennially in the same way, the monthly statistics of the trade being transmitted to this Department as at present.

The remarks contained in paragraph 5 of the Home Department's Resolution on the necessity of methodical arrangement are specially applicable to the reports submitted to this Department. In reports bearing on revenue matters and trade, comparisons with past years are of special value; but these are rendered difficult unless a systematic arrangement is observed in the subjects dealt with.

The Excise reports should in all cases be prefixed by a concise description (which may be repeated from year to year) of the various systems on which the excise is administered in the province concerned, and the extent to which each system applies. There is necessarily in such matters much diversity of practice, and the value of the reports is occasionally diminished by the use of technical terms, whose precise signification is little known beyond the limits of the province, and is often different in different provinces. Explanatory maps showing the extent to which the various systems apply and illustrative

of other details of Excise administration should also be appended to the Annual Excise Reports of all Provinces. A few spare copies of the maps in addition to those bound up with the report should be sent to the Department of Finance and Commerce of the Government of India.

(G. I., F. & C., Nos. 4417, dated 23rd August 1887, and 3895, dated 29th July 1889; *vide* G. R., G. D., No. 3124, dated 7th October 1887, and G. Rs. Nos. 769, dated 10th November 1887, and 6055, dated 19th August 1889.)

8. The supply of publications required for use in the Finance and Commerce Department of the Government of India should be regulated in accordance with the subjoined Statement A, and the supply of the publications specified under the head B at the foot of the statement should be discontinued :—

A. (PUBLICATIONS TO BE SENT.)

Name of Publication.	(a) Number of copies to be sent to Simla during April to October.	(b) Number of copies to be sent to Calcutta throughout the year.	Remarks.
Bombay Proceedings —			
Financial	1	...	
General Department (Municipal).	1	...	
Revenue (Miscellaneous) Department	1	...	
Revenue (Confidential) ...	1	...	
Marine Department	1	...	
Civil Lists	5	...	
Acts	8	8	
Bombay Council Proceedings ...	1	1	
Gazette	1	1	
General Administration Report .	1	1	
Excise do. do. .	3	2	
Income-tax do. do. .	3	2	
Opium do. do. .	3	2	
Salt and Continental Customs Report...	3	2	
Sind Salt Administration Report.	6	2	
Stamp do. do. .	3	2	
Land Revenue Settlement Reports	2	...	
Port Trust Administration Report, Bombay	2	1	
Port Trust Administration Report, Karáchi	2	1	
History of Services of Gazetted Officers	2	7	

N.B.—During the months of November to March the copies entered in column (*a*) are to be sent to Calcutta in addition to the numbers shown in column (*b*).

B. (PUBLICATIONS OF WHICH THE SUPPLY MAY BE DISCONTINUED.)

1. Registration Department Administration Report.
2. Education do. do.

3. Irrigation Revenue Report.

4. Register of Abstracts of Decisions passed by the Inám Commissioners.

5. Law Reports.

(G. I., F. & C., Nos. 3991, dated 5th October 1891, and 3932, dated 9th September 1893; *vide* G. Rs. Nos. 8903, dated 23rd December 1891, and 7170, dated 2nd October 1893.)

9. The following is a list of the periodical reports and returns submitted to the Government of India in the Revenue and Agricultural Department from Bombay and the dates prescribed for their submission.

The Government of India hope that every effort will be made to submit the reports and returns enumerated punctually by the dates prescribed.

Reports and returns prepared under orders of Local Governments and Administrations, which are not required to be submitted to the Government of India, have been excluded from the list, but the Government of India desire that such reports and returns may continue to be forwarded for their information in all cases in which it has been customary to submit them.

The submission of blank returns is not required, but intimation should be given by post-card when a return is blank.

List of Reports and Returns and the dates prescribed for their submission to the Government of India, Revenue and Agricultural Department.

Serial No.	Description of Report or Return.	Ending date of year of Report.	Date prescribed for submission.	Reference to order of Government of India prescribing Return.
		Annual.		
1	Land Revenue Administration Report.	31st July.	1st May.	
2	Report on Land Records and Agriculture.	31st October ...	Do. ...	Letter No. 3161-43, dated 7th November 1893 (*vide* G. R. No. 8791, dated 30th November 1893).
3	Tálukdári Settlement Officer's Report.	31st July ...	15th March.	
4	Progress Report of the Surveys in the Bombay Presidency.	31st October ...	1st August.	
	Land Revenue Report of the Bombay Collectorate.	31st July ...	1st May.	
6	Statement of Alienations of State Land authorised.	31st March ...	1st July ...	Circular No. $\frac{2}{556-65}$, dated 1st August 1876, and No. 1, dated 1st February 1879.
7	Statement of Increases of Revenue due to Revision of Settlement, &c.	Ditto ...	30th September.	Circular No. $\frac{99}{5-13}$ R., dated 6th November 1888.
8	Report of the Civil Veterinary Department.	Ditto ...	1st August ..	Circular No. 42-17, dated 28th October 1893; *vide* Government Resolution No. 8667, dated 27th November 1893.
9	List of Agricultural Implements and Machines tested and found successful.	30th September.	15th November.	Circular No. 59-A., dated the 16th September 1889.
10	Return of Famine Relief Works.	31st March ...	1st June ...	Resolution No. $\frac{8}{52}$, (Famine), dated 21st March 1892.
11	Rail-borne Trade Returns.	Ditto ...	1st October ...	Resolution No. $\frac{37}{35-21}$, dated 23rd March 1888.
12	Returns of Agricultural Statistics.	31st July ...	1st December and 1st February.	Resolution No. $\frac{10}{20}$, dated 20th July 1891.
13	Return of Mineral Concessions granted during the year.	31st December .	15th April ...	Circular No. 68-103, dated 22nd November 1893 (*vide* G. R. No. 8927, dated 4th December 1893).

Serial No.	Description of Report or Return.	Ending date of year of Report.	Date prescribed for submission.	Reference to order of Government of India prescribing Return.
14	Forest Administration Report.	30th June ...	1st January...	Circular No. 16-F., dated 7th June 1892.
15	Forest Budget Estimate.	31st March ...	16th November.	
		Half-yearly.		
16	Classified* List of Forest Officers and Rangers.	31st December. 30th June ...	1st February . 1st August ...	Letter No. 630-F., dated 25th July 1890.
		Quarterly.		
17	List of Memorials withheld by Local Governments and Administrations addressed to the Secretary of State and the Government of India.	31st December.	15th May ... 15th August . 15th Nov. ... 15th Feb. ...	Home Department Circular No. $\frac{23}{1263\text{-}72}$ Pub., dated 30th June 1890.
18	Rail-borne Trade Returns.	31st March ...	1st October. 1st January... 1st April ... 1st July.	Resolution No. $\frac{37}{35\text{-}21}$, dated 23rd March 1888.
	SIND.			
		Annual.		
19	Revenue Administration Report.	31st July ...	1st May.	
20	Rail and River-borne Trade Returns.	31st March ...	1st October ...	Resolution No. $\frac{37}{35\text{-}2}$, dated 23rd March 1888.
		Quarterly.		
21	Rail and River-borne Trade Returns.	31st March ...	1st October ... 1st January. 1st April. 1st July.	Resolution No. $\frac{37}{35\text{-}21}$, dated 23rd March 1888.
	Crop Reports.			
		Weekly.		
22	Telegram on Crop Prospects.	.....	Every Thursday.	Resolution No. $\frac{59}{124}$—A., dated the 5th October 1887.
	Forecasts† of Crops.			
23	*Wheat*—			
	1st report	.....	20th December.	Circular No. $\frac{20}{4}$—A., dated 3rd March 1886. Resolution No. 347-357, dated 13th March 1890.
	2nd report	.....	1st March ...	
	3rd report	.....	15th May ..	
24	*Linseed and Rape*—			
	1st report	.....	20th December.	
	2nd report	.....	1st March ...	
	3rd report	.....	15th May ..	
25	*Sesamum*—			
	1st report	.....	15th August .	Resolution No. 347-357, dated 13th March 1890.
	2nd report	.....	15th October .	
	3rd report	.....	1st January...	
26	*Cotton*—			
	1st report, early crop.	.....	15th August .	Resolution No. 358-369-C., dated the 13th March 1890.
	1st report, late crop..	.....	10th October.	
	2nd report, early crop.	.....	10th December.	
	2nd report, late crop.	.....	10th February.	
	3rd report, early crop.	.....		
	3rd report, late crop .	.....		

* Submitted direct to the Government of India by the Accountant General.
† Submitted direct to the Government of India by the Survey Commissioner and Director of Land Records and Agriculture.

(G. I., R. & A., No. 49-117, dated 12th October 1892; *vide* G. R. No. 9839, dated 15th December 1892.

10. The following list shows the number of copies of Revenue Department periodical reports, &c., to be furnished to the Berár Administration and the officers subordinate to it :—

Serial No.	Nature of Publication.	Designation and Station of officer to be supplied and No. of copies to be sent.	Total No. of copies.
1	2	3	4
1	Report of the Department of Land Records and Agriculture	One copy each to— (1) the Secretary for Berár to the Resident, Hyderabad ... ... (2) the Commissioner, H. A. D., Amráoti ... ... (3) the Director of Land Records and Agriculture, H. A. D., Akola... ...	3

Serial No.	Nature of Publication.	Designation and Station of Officer to be supplied and No. of copies to be sent.	Total No. of copies.
1	2	3	4
2 3 4	Quarterly Rail-borne Trade Returns ... Rail and Road-borne Traffic Report (exclusive of Sind) ... Report on External Land Trade and the Rail-borne Trade (exclusive of Sind)	One copy of each to— (1) the Secretary for Berár to the Resident, Hyderabad ... ... (2) the Director of Land Records and Agriculture, H. A. D., Akola... ...	2 copies of each.
5	Municipal Report ...	One copy each to— (1) the Secretary for Berár to the Resident, Hyderabad ... ... (2) the Commissioner, H. A. D., Amráoti	2
6	Report on the Administration of the Opium Department.	One copy each to— (1) the Secretary for Berár to the Resident Hyderabad ... ... (2) the Commissioner, H. A. D., Amráoti	2
7	Forest Report ...	(1) one copy to the Secretary for Berár to the Resident, Hyderabad ... ... (2) one copy to the Commissioner, H. A. D., Amráoti. (3) seven copies to the Conservator of Forests, H. A. D., Amráoti	9
8	Stamp Report ...	One copy each to— (1) the Secretary for Berár to the Resident, Hyderabad ... . (2) the Commissioner, H. A. D., Amráoti... ... (3) the Inspector-General of Stamps, H. A. D., Amráoti	3
9	Registration Report ..	One copy each to— (1) the Secretary for Berár to the Resident, Hyderabad ... ... (2) the Commissioner, H. A. D., Amráoti ... ... (3) the Inspector-General of Registration, H. A. D., Amráoti	3

The distribution should be made direct as shown in column 3 of the list, or the number of copies shown in column 4 may be sent to the office of the Secretary for the Berárs to the Resident, Hyderabad. If any officers under the Resident not specified above are being supplied with any official publications, the supply may be continued, unless a request to the contrary is made hereafter.

The above list does not affect the supply of any official publications which may be forwarded to officers under the Resident on the requisition of the Superintendent of Stationery, Calcutta.

(Secretary for Berár to the Resident, Hyderabad, No. 50, dated 6th January 1893 : *vide* G. R. No. 692, dated 26th *idem.*).

11. The Governor General in Council invites the cordial co-operation of Local Governments, Heads of Administrations and Departments and of Officers, Civil, Military and Naval, in supplying spontaneously, as well as on application, the Intelligence Branch of the Quarter Master General's Office, with materials* necessary for compiling information which may be of use to the Government of India in the conduct of future military operations within or beyond the frontiers of the Indian Empire. (G. I., M. D., No. 683 S. D., dated 21st June 1880; *vide* G. R., M. D., No. 3289, dated 2nd July 1880; and G. M. No. 3582, dated 10th idem.)

* Copies of Administration Reports.
Gazettes.
Special reports furnished by District Officers and others to Local Governments, &c.

12. Copies of the Land Trade Reports of Sind should be supplied direct to the Intelligence Branch of the Quarter Master General's Office as they are published. (G. I., F. & C., No. 191 C., dated 24th July 1880; *vide* G. M. No. 3957, dated 29th idem.)

13. The Compiler of the General Administration Report should embody in the Public Works section of that report information on the points noted in the Secretary of State's Despatch* No. 17 P. W., dated 3rd April 1890, materials for which will be supplied in the form of an Appendix to the Civil Works Administration Reports of the Public Works Department. (G. R. No. 6135, dated 29th August 1890.)

14. The Compiler of the General Administration Report should take his figures regarding agricultural stock from the returns compiled for his use by the office of the Director of Land Records and Agriculture. (G. R. No. 7397; dated 18th October 1890.)

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* "In preparing the annual statement of the moral and material progress and condition of India, it would be useful to show the total length of road communication maintained by public authorities of any kind in the different Provinces and Administrations.

"2. Complete information on this subject does not at present exist in this office, and I shall be glad if your Excellency will cause me to be furnished with a statement for the year 1888-89, distinguishing the roads which are metalled throughout from those which are not metalled, but graded throughout, or of a serviceable though temporary description.

"3. For subsequent years it would be desirable that instructions should be given that the section relating to Public Works in the different Administration Reports should include a statement of the extensions carried out in the year to which they relate, as well as of the length of road maintained during the year. Any information available as to the average cost of making and maintaining roads would also be of interest."

(Secretary of State's Despatch No. 17 P. W., dated 3rd April 1890.)

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IMPERIAL FOREST OFFICE (SOUTHERN CIRCLE) WORKING PLANS PARTY

IMPERIAL FOREST OFFICE Incd. Regr. No. 119 Date 21/10/99 WORKING PLANS PARTY

MISCELLANEOUS.

I.—Acts and Regulations.

1. It is a rule that, in the absence of provision to the contrary, an Act which is repealed is considered as if it had never existed. But transactions past and closed are always excepted from this rule (Maxwell on the Interpretation of Statutes, 377).

"Nothing but clear and express words will give a retrospective effect to a statute, and however much the present tense may be used in it, it must be construed as applying only to future matters," and "every statute which takes away or impairs vested rights acquired under existing laws * * * or attaches a new disability in respect of transactions or considerations already past, must be presumed, out of respect to the Legislature, to be intended not to have a retrospective operation," (Maxwell on the Interpretation of Statutes, 191, 192). (L. R. No. 54, dated 17th January 1876: *vide* G. R. No. 515, dated 24th idem.)

2. The recognized principle is that when an Act repealing, in whole or in part, a former Act, is itself repealed, the last repeal does not revive the Act or provisions before repealed, unless words be added reviving them. (L. R. No. 617, dated 21st May 1881; *vide* G. R. No. 3224, dated 4th June 1881.)

3. Acts which in terms extend to the whole of British India, necessarily apply to the Scheduled Districts as well as to the Regulation Districts, and no notification under the Scheduled Districts Act is necessary to give them operation in those districts. (L. R. No. 1329, dated 3rd December 1877: *vide* G. R. No. 7299, dated 8th December 1877.)

The Scheduled Districts Act cannot impose any restriction on the powers of the Legislature to make any Act it passes applicable to the Scheduled Districts either directly or indirectly as it thinks fit. (Adv. Gen. No. 59, dated 22nd August 1878: *vide* G. R. No. 4430, dated 29th idem.)

4. Marginal notes are merely a guide to the contents of the sections of an enactment; they are not a part of the law. (L. R. No. 124, dated 26th January 1884: *vide* G. R. No. 1422, dated 14th February 1884.)

5. It is a well established principle in the construction of statutes that private rights cannot be taken away or even be hampered by mere implication from the languague used in a statute. In other words, statutes which encroach on the rights of the subject, receive a strict construction. (G. I., H. D., No. 45, dated 11th January 1884: *vide* G. R. No. 8001, dated 9th October 1884.)

6. An enactment is not to be construed by the debates which took place in the legislative body, or even by the forms in which it appeared while under deliberation, but by its clear grammati-

Maxwell on Interpretation of Statutes, p. 22; I. L. R., 8 Bom., 247; I. L. R., 11 Bom., 1 and 24.

cal meaning. Otherwise an illustration used in the course of debate to meet a particular argument might defeat the object of the Legislature. (L. R. No. 1384, dated 19th October 1889: *vide* G. R. No. 8301, dated 31st idem.)

7. The Governor General in Council is pleased to apply the Revenue Recovery Act I of 1890 to all territories in India, which are under the administration of the Governor General in Council, but which are not part of British India, including the territories for the time being administered by the Agent to the Governor General in Beluchistan as such Agent, and to direct that an arrear of land revenue accruing in any part of British India, or a sum recoverable as such an arrear and payable to a Collector or other public officer, or a local authority, in any part of British India, may be recovered in any of those territories under the said Act as hereby applied. (G. I., For. Dept. Notn.* No. 1415-I, dated 30th April 1890, republished in the *B. G. G.* of 3rd December 1891: *vide* G. R. No. 8742, dated 17th idem.)

8. The publication of the vernacular versions of draft rules under the provisions of legislative enactments is far more important than that of the English versions. If the publication of the proposed rules, and invitation of criticisms from the people affected, are to be of any practical value, means must be taken for putting the proposed rules in an intelligible form before the communities concerned. The translations should be posted in village chávdis or in temples. But as the process is necessarily a slow one, it seems advisable to allow at least two months after the date on which the printed translations are expected to reach the Collectors, to enable the translations to come to the notice of the persons interested and to furnish time to the latter to submit to Government any objections they may entertain. The publication of the proposed rules in native newspapers need not, however, be discontinued, as though these publications may not be read by the rank and file of cultivators, they are read by persons of higher class and education who, too, may have an interest in the question. (G. R. No. 471, dated 22nd January 1892.)

II.—CONTRACTS.

1. Whenever additional special provisions or contracts of a special nature are to be entered into, the contract should be submitted, before execution, to Government, who will take such steps as may be necessary to have it framed in a legal manner. (G. R. No. 4691, dated 31st August 1874.)

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* In this Notification by "territories in India, which are under the administration of Governor General in Council, but are not part of British India" is meant territories over which the British Government has jurisdiction in its own right by delegation, cession or other lawful means, such as Civil Stations, *e.g.*, Kolhapur, Wadhwán and Sádra, Cantonments, *e.g.*, Baroda and Deesa, and Railway lands in Native States. (G. R., P. D., No. 5795, dated 18th September 1894, and G. R. No. 8116, dated 2nd October 1894.)

2. The following three forms of building contracts were sanctioned by Government Resolution No. 3140, dated 14th June 1879. Forms 1 and 2 are intended for use by officers of the Revenue and other Departments, who get small works executed without reference to the Public Works Department. No. 1 would be useful for works of the smallest kind and No. 2 for works of somewhat greater importance, say when the cost is in excess of Rs. 500. The principal difference between the two is that under the former the contractor gives security for the due execution of his contract, whereas under the latter he is required to deposit money as a guarantee of his fulfilment of his undertaking. Form No. 1 may, therefore, be used in every case in which a contractor is required to furnish security in lieu of leaving a deposit; but where the cost of the work is considerable it will always be advisable to use the Form No. 2 and to require a deposit.

Form No. 3 is meant for works of some magnitude, and it is expressly drafted for use in the Local Fund Department only, as all such works which are not executed by that Department are carried out by the Public Works Department, which has contract forms of its own. In this form an endeavour has been made to include every important condition which is ever likely to be recovered. Some of these will, on occasions perhaps, be found unsuitable. If so, they can be omitted, but for large works the stipulations should be very full and precise, and great care ought to be taken to see both that no important clause is left out and also that nothing is inserted in the annexure contradictory of anything in the contract.

Form No. 3 should always be executed in English. Forms Nos. 1 and 2 will generally have to be executed in the vernaculars.

No. 1.

AN AGREEMENT made the day of in the year 18

between

(hereinafter styled the Contractor) and

(hereinafter styled the sureties) of the one part and *the Secretary of State for India in Council* of the other part:

WHEREAS the said Contractor has undertaken to execute certain work for the (O*) and the said (O) has accepted his offer upon the terms hereinafter expressed;

*"O" signifies the local officer who gets the work executed.

THIS AGREEMENT WITNESSETH that in consideration of the sum of Rs. (hereinafter called the contract-price), to be paid as hereinafter mentioned, the Contractor doth hereby, for himself, his heirs, executors and administrators, agree with the said Secretary of State, his successors and assigns, in manner following, that is to say:

1. That the Contractor will at his own cost in a good, substantial and workmanlike manner execute and completely finish the work set forth in the schedule hereunder written in strict accordance with the plan* and specification hereunto annexed and marked A;

* These words must vary in this and in the subsequent clauses with the nature of the annexure. All or any of the following words may be substituted for them, when necessary, viz., "plans, elevations, sections, specification and schedule of rates."

2. That the stone, bricks, timber, and other materials to be provided and used by the Contractor in executing the said work shall be of the quality and description mentioned in the said specification;

3. That the Contractor will commence the said work immediately on receipt of an order in writing to that effect from the said (O), and will finally complete the whole of the work and clear away all unused materials and rubbish within after the receipt of such order; and in default thereof will pay to the said Secretary of State in Council for every day's delay after the said time during which the said work may remain unfinished, or the said materials and rubbish shall remain on the land, a sum of Rs. , and that the amount of such sums may be deducted by the Secretary of State from any money payable to the Contractor under this or any other contract, as if the same had been money paid to the Contractor on account;

4. That the Contractor will in every respect execute and finish all the work described in or implied by the said specification, and observe the terms of the said specification, and fulfil his part of this contract to the entire satisfaction of the said (O);

5. That the Contractor will execute and completely finish in a good, substantial and workmanlike manner, to the entire satisfaction of the said (O), all such additions to, enlargements and alterations of, and deviations from, the said work and specification as the said (O) may from time to time during the progress of the work direct in writing; and that if the said (O) shall certify that such additions, enlargements, alterations or deviations will involve extra cost in excess of the said contract-price, after allowing for any omissions which may have been, or may be at the same time ordered, then that the Contractor shall be paid by the said Secretary of State such extra sum or sums as the said (O) sh ceallrtify to be the value of such additions, enlargements, alterations and deviations in excess of the said contract-price: *Provided* that the Contractor shall submit to such proportionate deduction from the said contract-price as the said (O) shall certify to be just on account of any alterations or diminution of the said work;

6. That if by reason of any of such additions to or enlargements of the work, or from any other just cause, the Contractor shall, in the opinion of the said (O), have been unduly delayed or impeded in the completion of this contract, it shall be lawful for the said (O) to grant from time to time by

writing under his hand such extension of the time named in Clause 3 for the completion of the work and the clearing away of unused materials and rubbish as to him shall seem reasonable, and the said Clause 3 shall thereupon be read and understood as if the extended time granted by the said (O) were the period therein mentioned for the said purposes;

7. That no deviation from the said plan or specification, and no extra or additional work shall be begun until after the Contractor shall have received from the said (O) authority in writing under his hand for the same, and if begun without such authority shall be considered as done gratuitously by the Contractor;

8. That the said (O) may at any time, by notice in writing to the Contractor, direct that the said work, or any part thereof, or any ordered additions to, or enlargements, or alterations of, or deviations from the said work be abandoned or stopped by the said Contractor, upon which notice the same shall be forthwith abandoned or stopped by the Contractor; and the Contractor shall be entitled to receive from the said Secretary of State so much money as the work up to such time performed, and the materials up to such time supplied or that may be then on the ground, may be certified to be worth by the said (O), but the Contractor shall not be entitled to any compensation for any profit which he may lose in consequence of such abandonment or stoppage;

9. That the Contractor shall personally superintend the execution of the work and shall not sublet this contract, or any portion thereof, or employ any sub-contractor for the execution of the work, or any part thereof, without the previous authority in writing of the said (O);

10. That the said (O) may reject any materials which he considers unfit to be used, or of a quality inferior to that mentioned in the specification, and may require any work to be undone and re-done which in his opinion has been done imperfectly or with improper materials;

11. That if during the progress of the work any defect shall be discovered, or if anything shall be found to have been done not according to the specification or this contract, no further payment (if any shall be due) shall be made to the Contractor until after such defective work shall have been replaced by new work as good as it ought to have been originally; and that if the Contractor shall not remove such defective work and replace the same within a reasonable time after receipt of notice so to do from the said (O), the said (O) may employ any other builder, or workmen to remove such defective work and replace the same, and the Contractor shall pay the cost thereof, and the said Secretary of State may deduct the same from the monies (if any) that may be, or become payable to the Contractor under this, or any other contract, or

otherwise recover the same from the Contractor; and that if any defect shall be discovered within a year after the completion of the work, the same shall be made as good as it ought to have been originally either by the Contractor, or, at the option of the said (O), by any other builder or workmen, and the cost thereof shall be paid by and be recoverable from the Contractor;

12. That if the Contractor becomes insolvent, or compounds with his creditors, or be guilty of any neglect or delay in the timely, or proper execution of the said work, or of any ordered additions, enlargements, alterations or deviations, or shall not execute the same in strict accordance with the said plan and specification and with the orders of the said (O), or if the Contractor shall in any manner neglect, or fail or become unable to carry on, or proceed with the work as directed by the said (O), the said (O) may get the work done at the cost of the Contractor by any other builder or workmen the said (O) shall think fit, and the Contractor and every person claiming through, or under him shall thereupon forfeit all claim to further payment under this contract except to such balance (if any) as shall remain out of the said contract-price after the completion of the work by such other builder or workmen; and the Contractor or any such person as aforesaid shall not be at liberty without the consent of the said (O) to remove any scaffolding, tackle or plank from the premises until the same shall cease to be required;

13. That the said (O) shall be the sole judge upon all matters relating to the meaning and intention of the said plan and specification and of this contract respectively, and his decision thereon shall be final and conclusive.

* And in consideration of the premises, the said Secretary of State in Council doth hereby agree with the said Contractor that if he shall well and duly perform his contract, he will pay the said sum of Rs. in manner following, that is to say, the sum of Rs. , part thereof at the completion of , the sum of Rupees , other part thereof, at the completion of and the sum of Rupees , in full for the work, when completely finished to the satisfaction of the said (O).

And whereas the Contractor has been required to furnish security for the due performance by him

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* *Note.*—The following may be substituted for this para. when necessary :—

"And in consideration of the premises the said Secretary of State in Council hereby agrees with the said Contractor that if he shall well and duly perform his contract, he will pay the said sum of Rs. in manner following, that is to say, every whilst the said work shall be in progress, per cent. of such amount as the said (O) shall certify to be the proportionate value of the work done and approved during the then past , and the balance on the completion of the said work to the satisfaction of the said (O)."

of the stipulations of this contract, the said sureties do hereby, at the request of the Contractor, agree with the said Secretary of State in Council that if the Contractor shall fail to perform any of the agreements and stipulations in the above written contract contained, and on his part to be observed and performed, the said sureties shall forfeit to the Secretary of State, his successors and assigns, the sum of Rs. , which sum may be recovered from them, and each of them, and each of their heirs, executors and administrators as if it were an arrear of land revenue.

In Witness whereof the said Contractor hath hereunto set his hand, and each of the said sureties hath hereunto set his hand, and*

hath, by order of the Governor in Council of Bombay, also hereunto set his hand on behalf of the said Secretary of State in Council the day and year first above written.

* The name and signature of the officer duly empowered by the Government of India to sign such contract to be inserted here.

Signed by
in the presence of
_____
_____

Signed (Contractor)
(Sureties)
*(Officer)

SCHEDULE REFERRED TO.

(Here enter the names of the different buildings contracted for.)

(Signed) (Contractor).
(Officer).

A. ANNEXURE TO AGREEMENT

between

and the Secretary of State for India in Council, dated the day of in the year 18 .

Plan and Specification of the buildings referred to in the said Agreement:

(The Plan should be as accurate as possible; the Specification should fully set forth the measurements and the names and quality of the materials which it is intended should be used.)

(Signed) (Contractor).
(Officer).

No. 2.

AN AGREEMENT made the day of in the year 18 .

Between

hereinafter styled the Contractor of the one part and

the Secretary of State for India in Council of the other part.

WHEREAS the said Contractor has undertaken to execute certain work for the (O*) and the said (O) has accepted his offer upon the terms hereinafter expressed; and as part of such terms the sum of Rs. has been deposited with the said as security for the due performance of this contract:

* (O) signifies the local officer who has the work executed.

THIS AGREEMENT WITNESSETH that in consideration of the sum of Rs. , (hereinafter called the contract-price), to be paid as hereinafter mentioned, the Contractor doth hereby, for himself, his heirs, executors and administrators, agree with the said Secretary of State in Council, his successors and assigns, in manner following :—

1. That the Contractor will at his own cost in a good, substantial and workmanlike manner execute and completely finish the work set forth in the schedule hereunder written in strict accordance with the plan† and specification hereunto annexed and marked A;

† These words must vary in this and in subsequent clauses with the nature of the annexure. All or any of the following words may be substituted for them, when necessary, viz, "plans, elevations, sections, specifications, and schedule of rates."

2. That the stone, bricks, timber and other materials to be provided and used by the Contractor in executing the said work shall be of the quality and description mentioned in the said specification;

3. That the Contractor will commence the said work immediately on receipt of an order in writing to that effect from the said (O), and will execute the various parts and portions thereof within the respective times fixed in that behalf by the specification, and will finally complete the whole of the work and clear away all unused materials and rubbish within after the receipt of such order; and in default thereof will pay to the said Secretary of State in Council for every day's delay after the respective times aforesaid during which any of the said parts, or portions of the said work may remain uncompleted, or the said work may remain unfinished, or the said materials and rubbish shall remain on the land, a sum of Rupees , and that the amount of such sums may be deducted by the said Secretary of State, at his option, from the said deposited sum of Rupees , or from any money payable to the Contractor under this, or any other contract, as if the same had been money paid to the Contractor on account;

4. That the Contractor will in every respect execute and finish all the work described in or implied by the said specification and observe the terms of the said specification and fulfil his part of this contract to the entire satisfaction of the said (O);

5. That the Contractor will execute and completely finish in a good, substantial and workmanlike manner, to the entire satisfaction of the said (O), all such additions to, enlargements and alteration of, and deviations from the said work and specification as the said (O) may from time to time during the progress of the work direct in writing,

and that if the said (O) shall certify that such additions, enlargements, alterations or deviations will involve extra cost in excess of the said contract-price, after allowing for any omissions which may have been or may be at the same time ordered, then that the Contractor shall be paid by the said Secretary of State such extra sum or sums as the said

shall certify to be the value of such additions, enlargements, alterations and deviations in excess of the said contract-price: *Provided* that the Contractor shall submit to such proportionate deduction from the said contract-price as the said (O) shall certify to be just on account of any alterations or diminution of the said work;

6. That if by reason of any such additions to or enlargements of, the work, or from any other just cause, the Contractor shall, in the opinion of the said (O), have been unduly delayed or impeded in the completion of this contract, it shall be lawful for the said (O) to grant from time to time by writing under his hand such extension of the time named in Clause 3 for the completion of the work and the clearing away of unused materials and rubbish as to him shall seem reasonable, and the said Clause 3 shall thereupon be read and understood as if the extended time granted by the said (O) were the period therein mentioned for the said purposes.

7. That no deviation from the said plan or specification, and no extra or additional work shall be begun until after the Contractor shall have received from the said (O) authority in writing under his hand for the same, and if begun without such authority shall be considered as done gratuitously by the Contractor;

8. That the said (O) may at any time by notice in writing to the Contractor direct that the said work, or any part thereof, or any ordered additions to, or enlargements or alterations of, or deviation from the said work be abandoned or stopped by the said Contractor, upon which notice the same shall be forthwith abandoned or stopped by the Contractor, and the Contractor shall be entitled to receive from the said Secretary of State so much money as the work up to such time performed and the materials up to such time supplied, or that may be then on the ground, may be certified to be worth by the said (O), but the Contractor shall not be entitled to any compensation for any profit which he may lose in consequence of such abandonment or stoppage;

9. That the Contractor shall personally superintend the execution of the work and shall not sublet this contract, or any portion thereof, or employ any sub-contractor for the execution of the work, or any part thereof, without the previous authority in writing of the said (O);

10. That the Contractor shall keep on the premises a competent foreman and all notices and orders for the Contractor may be given to such foreman, or to any person who from time to time may appear to be the foreman of the work, and if either the foreman

or any of the workmen employed shall be considered by the said (O) incompetent or shall misbehave himself he shall be discharged and may be excluded from the premises;

11. That the said (O) may reject any materials which he considers unfit to be used, or of a quality inferior to that mentioned in the specification, and may require any work to be undone and re-done which in his opinion has been done imperfectly or with improper materials;

12. That if during the progress of the work any defect shall be discovered, or if any thing shall be found to have been done not according to the specification, or this contract, no further payment (if any shall be due) shall be made to the Contractor until after such defective work shall have been replaced by new work as good as it ought to have been originally; and that if the Contractor shall not remove such defective work or replace the same, within a reasonable time after receipt of notice so to do from the said (O), the said (O) may employ any other builder or workmen to remove such defective work and replace the same, and the Contractor shall pay the cost thereof, and the said Secretary of State may deduct the same from the said deposited sum of Rs. , or from the monies (if any) that may be or become payable to the Contractor under this or any other contract, or otherwise recover the same from the Contractor; and that if any defect shall be discovered within a year after the completion of the work, the same shall be made as good as it ought to have been originally either by the Contractor, or, at the option of the said (O), by any other builder or workmen, and the cost thereof shall be paid by the Contractor and may be deducted from the deposited sum of Rs. or otherwise recovered from him: *Provided* that in any case it shall be lawful for the said (O) instead of requiring any such defective work as aforesaid to be removed and replaced, to permit the same to remain, and to reduce the sum payable to the Contractor under this contract by such an amount as in his opinion shall be equivalent to the difference in value between the work as it should have been and as if has been executed or to retain such amount from the deposited sum of Rs. ;

13. That if the Contractor becomes insolvent, or compounds with his creditors, or be guilty of any neglect or delay in the timely or proper execution of the said work or of any ordered additions, enlargements, alterations or deviations, or shall not execute the same in strict accordance with the said plan and specification and with the orders of the said (O), or if the Contractor shall in any manner neglect, or fail, or become unable to carry on or proceed with the work as directed by the said (O), the said (O) may get the work done at the cost of the Contractor by any other builder or workmen the said (O) shall think fit, and the Contractor and every person claiming through or under him shall thereupon forfeit all claim to have the said deposit-

ed sum of Rs. returned to him and also to any further payment under this contract except to such balance (if any) as shall remain out of the said sum of Rs. and the said contract-price respectively after the completion of the work by such other builder or workmen: *Provided* that the said (O) shall have the option of purchasing at the market value thereof, which shall be determined by the said (O), all the materials, implements and machinery belonging to the Contractor deposited, placed or erected on or in the vicinity of the work, or of purchasing the materials at the market value thereof, and of using the implements and machinery on the payment of such sum for the hire of the same as the said (O) shall deem reasonable, and the Contractor, or any such person as aforesaid, shall not be at liberty, without the written consent of the said (O), to remove such materials, implements, or machinery or any scaffolding, tackle, or plank from the premises until the same shall cease to be required;

14. That the said (O) shall retain the said deposited sum of Rs. for a period of after the completion of the work and may make all the deductions therefrom herein mentioned and may also deduct therefrom all other sums which shall become due from or payable by the Contractor under this contract;

15. That the said (O) shall be the sole judge upon all matters relating to the meaning and intention of the said plan and specification and of this contract respectively and his decision thereon shall be final and conclusive.

* And in consideration of the premises the said Secretary of State in Council doth hereby agree with the said Contractor that if he shall well and duly perform his contract he will pay the said sum of Rs. in manner following, that is to say, the sum of Rs. part thereof, at the completion of , the sum of Rs. , other part thereof, at the completion of , and the sum of Rs. , in full for the work when completely finished to the satisfaction of the said (O).

And for the due observance of the stipulations entered into by him the said Contractor doth hereby bind himself unto the said Secretary of State in Council in the penal sum of Rs.

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* *Note.*—The following may be substituted for this para. when necessary :—

"And in consideration of the premises the said Secretary of State in Council hereby agrees with the said Contractor that if he shall well and duly perfrom his contract he will pay the said sum of Rs. in manner following, that is to say, every 'whilst the said work shall be in progress, per cent. of such amount as the said (O) shall certify to be the proportionate value of the work done and approved during the then past , and the balance on the completion of the said work to the satisfaction of the said (O)."

In Witness whereof the said Contractor hath hereunto set his hand and the *
hath, by order of the Governor in Council of Bombay, also hereunto set his hand on behalf of the said Secretary of State in Council, the day and year first above written.

* The name and signature of the officer duly empowered by the Government of India to sign such contracts to be inserted here.

Signed and delivered by the above named in the presence of
_____
_____ } (Signed) Contractor.

(Officer)

SCHEDULE REFERRED TO.

(Here enter the names of the different buildings contracted for)

(Signed) (Contractor.)
(Officer.)

A. ANNEXURE TO AGREEMENT

between

and the Secretary of State for India in Council, dated the in the year 18 .

Plan and Description of the Buildings referred to in the said Agreement:

(The plan should be as accurate as possible; the description should fully set forth the measurements, and the names and quality of the materials which it is intended should be used.)

(Signed) (Contractor.)
(Officer.)

No. 3.

AN AGREEMENT made the day of in the year 18

between

(hereinafter styled the Contractor) of the one part and the *President of the Local Fund Committee* of the District of (hereinafter styled the President) of the other part:—

WHEREAS a tender made by the said Contractor for the performance of the work specified in the Plan and Specification hereunto attached (being part of the documents marked A) has been accepted by the President upon the terms hereinafter expressed, and as part of such terms the sum of Rs.
has been deposited with the President as security for the due performance of this contract;

NOW THESE PRESENTS WITNESS that in pursuance of the said tender, and in consideration

of the prices set forth in the Schedule of Rates contained in the documents hereto annexed and marked A, amounting in all to the sum of Rs. (hereinafter called the contract-price), to be paid as hereinafter mentioned, the Contractor hereby agrees with the President in manner following (that is to say) :—

1. That the Contractor will at his own cost in a good, substantial and workmanlike manner execute and completely finish with the best materials of their respective kind the work set forth in the schedule hereunder written in strict accordance with the Plans, Elevations, Sections and Specification and Schedule of Rates hereunto annexed and collectively marked A, and with the regulations and instructions contained, or referred to therein;

2. That the Contractor will commence the said work immediately on receipt of an order in writing to that effect from the President, and will execute the various parts and portions thereof within the respective times fixed in that behalf by the specification, and will finally complete the whole of the work and clear away all unused materials and rubbish within after the receipt of such order; and in default thereof will pay to the President for every day's delay (exclusive of Sundays) after the respective times aforesaid during which any of the said parts, or portions of the said work, may remain unfinished, or the said materials and rubbish shall remain on the land, a sum of Rs. ; and that the amount of such sums may be deducted by the President, at his option, from the said deposited sum of Rs. , or from any money payable to the Contractor under this, or any other contract, as if the same had been money paid to the Contractor on account;

3. That no work under this contract shall be done on a Sunday save with the permission of the President;

4. That the Contractor will in every respect execute and finish all the work described in or implied by the said specification and observe the terms of the specification and fulfil his part of this contract to the entire satisfaction of the President;

5. That the Contractor will execute and completely finish in a good, substantial and workmanlike manner, to the entire satisfaction of the President, all such additions to, enlargements and alterations of, and deviations from the said work and specification as the President may from time to time, during the progress of the work, direct in writing, and that if the President shall consider that such additions, enlargements, alterations, or deviations will involve extra cost in excess of the said contract-price, after allowing for any omissions which may have been or may be at the same time ordered, then that the Contractor shall receive such extra sum or sums as the President shall certify to be the value of such additions, enlargements, alterations and deviations in excess of the said contract-

price: *Provided* that the Contractor shall submit to such proportionate deduction from the said contract-price as the President shall certify to be just on account of any alterations or diminution of the said work;

6. That if by reason of any such additions to, or enlargements of the work, or from any other just cause, the Contractor shall, in the opinion of the President, have been unduly delayed or impeded in the completion of this contract, it shall be lawful for the President to grant from time to time by writing under his hand such extension of time as to him shall seem reasonable without thereby prejudicing or in any way affecting the validity of this contract; and any and every such extension of time shall be deemed to be in full compensation and satisfaction for and in respect of any and every actual and probable loss or injury sustained or sustainable by the Contractor in the premises, and shall in like manner exonerate him from any claim or demand on the part of the President for or in respect of the delay occasioned by the cause and causes in respect of which any such extension of time shall have been made but not further or otherwise;

7. That no deviation from the said plans, elevations, sections or specification, and no extra or additional work shall be begun until after the Contractor shall have received from the President authority in writing under his hand for the same, and if begun without such authority shall be considered as done gratuitously and solely for the satisfaction of the Contractor;

8. That the President may at any time by notice in writing to the Contractor order that the said work, or any part thereof, or any ordered additions to, enlargements or alterations of, or deviations from the said work be abandoned or stopped, either temporarily or permanently, by the said Contractor, upon which notice the same shall be forthwith abandoned or stopped by the Contractor accordingly: *Provided* that the Contractor shall not be entitled to any compensation whatsoever on account of any temporary stoppage of the work, but if the work or any part thereof is abandoned, the Contractor shall receive such compensation as the President shall determine to be equivalent to the loss sustained by him in consequence of such abandonment, and provided that in determining such compensation no account shall be taken of any profit which the Contractor might lose in consequence of such abandonment;

9. That the Contractor shall not sublet this contract, or any portion thereof, or employ any sub-contractor for the execution of the work, or any part thereof, without the previous authority in writing of the President; and shall personally * superintend the execution of the work;

10. That the Contractor shall keep on the premises a competent foreman, and all notices and orders for the Contractor may be given to such

* The following words may be substituted here, if desired:—"Either personally sup-

foreman, or to any person who from time to time may appear to be the foreman of the work, and if either the foreman or any of the workmen employed shall be considered by the President incompetent, or shall misbehave himself, he shall be discharged and may be excluded from the premises;

11. That the President may reject any materials which he considers of an inferior quality or unfit to be used on the work and also any implements or machinery which he considers unfit for use, and may require such rejected materials, implements and machinery to be removed from the premises by the Contractor to any distance not exceeding

, and if the Contractor shall refuse or neglect so to remove such materials, implements and machinery for twenty-four hours after receipt of an order from the President directing such removal, then that the President may remove such materials, implements and machinery at the cost of the Contractor and deduct the expense of such removal from the said sum of Rs. so deposited by the Contractor as aforesaid, or from any monies payable to the Contractor under this or any other contract;

12. That the President may require any work to be undone and redone which has, in his opinion, been done imperfectly or with improper materials;

13. That if during the progress of the work any defect shall be discovered, or if any thing shall be found to have been done not in accordance with the said plans and specification, or this contract, no further payment (if any shall be due) shall be made to the Contractor until after such defective work shall have been replaced by new work as good as it ought to have been originally; and that if the Contractor shall not remove such defective work and replace the same within a reasonable time after receipt of notice so to do from the President, the President may employ any other builder or workmen to remove such defective work and replace the same, and deduct the cost thereof from the said sum of Rs. , or any money that may be payable to the Contractor under this, or any other contract, or otherwise recover the same from the Contractor; and that if any defect shall be discovered within a year after the completion of the work, the same shall be made as good as it ought to have been originally either by the Contractor, or, at the option of the President, by any other builder or workmen, and the cost thereof shall be paid by the Contractor and may be deducted from the said deposited sum of Rs. ,

or be otherwise recovered by the President from him: *Provided* that in any case it shall be lawful for the President instead of requiring any such defective work as aforesaid to be removed and replaced to permit the same to remain and to reduce the sum payable to the Contractor under this contract by such an amount as, in his opinion, shall be equivalent to the difference in value between the work as it should have been and as it has been executed, or to retain such amount from the said deposited sum of Rs. ;

14. That the Contractor will at his own cost repair any injury and undertake any reconstruction at any time during the progress of the said work until its final completion to the satisfaction of the President, caused or rendered necessary by flood, storm, fire, tempest or any other accident or offence; and that if the Contractor shall neglect or refuse to do such repair or reconstruction within a reasonable time after notice so to do from the President, then the President may cause such repair or reconstruction to be done at the cost of the Contractor by any other builder or workmen and may deduct the cost thereof from the said deposited sum of Rs.
or from any monies payable by the President to the Contractor under this or any other contract;

15. That if the Contractor becomes insolvent, or compounds with his creditors, or be guilty of any neglect or delay in the timely or proper execution of the said work, or of any ordered additions, enlargements, alterations or deviations, or shall not execute the same in strict accordance with the said plans, elevations, sections and specification and with the orders of the President, or if the Contractor shall in any manner neglect, or fail, or become unable to carry on or proceed with the work, as directed by the President, the President may get the work done at the cost of the Contractor by any other builder or workmen the President shall think fit, and the Contractor, and every person claiming through or under him, shall thereupon forfeit all claim to have the said deposited sum of Rs.
returned to him and also to any further payment under this contract except to such balance (if any) as shall remain out of the said sum of Rs.
and the said contract-price respectively after the completion of the work by such other builder, or workmen: *Provided* that the President shall have the option of purchasing at the market value thereof, which shall be determined by the President, all the materials, implements and machinery belonging to the Contractor deposited, placed or erected on or in the vicinity of the work, or of purchasing the materials at the market value thereof and of using the implements and machinery on payment of such sum for the hire of the same as the President shall deem reasonable, and the Contractor or any such person as aforesaid shall not be at liberty, without the written consent of the President, to remove such materials, implements or machinery or any scaffolding, tackle, or plank from the premises until the same shall cease to be required;

16. That the President shall retain the said deposited sum of Rs. for a period of after the completion of the said work and may make all the deductions therefrom herein mentioned and may also deduct therefrom all other sums which shall become due from or payable by the Contractor by virtue of this contract;

17. That the President shall be the sole judge upon all matters relating to the construction, incidents and consequences of the plans, elevations,

sections and the said specification and of this contract respectively, and his decision thereon shall be final and conclusive;

18. That it shall be competent to the President to appoint in writing any Government officer to exercise all or any of his powers under this agreement;

19. That in this agreement the word "Contractor" shall be deemed to include the Contractor, his heirs, executors, and administrators, and the word "President" shall be deemed to include the President, his successors and assigns.

And in consideration of the premises the President hereby agrees with the Contractor that if he shall well and duly perform his contract he will pay the said sum of Rs. . . . in the manner following, that is to say in monthly instalments during the progress of the work, each instalment to be equal to . . . per cent. of such amount as shall be certified by the President to be the proportionate value of the work done and approved during the then past month,* and the balance on the completion of the work to the satisfaction of the President.

In Witness whereof the parties hereto have hereunto set their hands the day and year first above written.

Signed and delivered by the abovenamed in the presence of _____ _____	(Signed) (Contractor.) (President.)

SCHEDULE REFERRED TO.

(Here enter the names of the different buildings contracted for.)

(Signed)

(Contractor.)

(President.)

3. A list of persons declared ineligible to take up Government contracts, with space to add other names when necessary, should be hung up in every Mámlatdár's kacheri, and in the Huzúr Deputy Collector's office, and a similar list should also be kept in the Collector's and his Assistants' offices, and it should invariably be consulted whenever the letting of a contract is under consideration. (G. R. No. 868, dated 11th February 1881.)

* *Note.*—The following may be inserted here, if desired:—

"After deducting the monies, if any, already paid on account of the materials employed in the said work, added to per cent. of such amount as shall be so certified to be the value of the materials brought during the said month for use, but not yet used, on the said work."

(G. R. No. 3140, dated 14th June 1879.)

4. The Legal Remembrancer's opinion,* which is embodied in Government Resolution, Judicial Department, No. 6671, of 24th November 1874, dealt with certain contracts which were clearly opposed to public policy and humanity.

In the case of "Salkhats" in the Khándesh District it is evident that they are frequently free from any objections on the score of public policy or humanity, and are not void.

† Fraudulent breaches of contract by workmen.

The contracts to which the provisions of Act† XIII of 1859 are applicable must be deemed to be only such which a Civil Court would enforce under the provisions of the Indian Contract Act, 1872.

In every case of the kind which comes before him the Magistrate should, before taking proceedings under Act XIII of 1859, consider whether the contract is one which can be legally enforced. (L. R. No. 1467, dated 13th December 1881; *vide* G. R. No. 7772, dated 21st idem.)

III.—OFFICIAL ETIQUETTE.

1. The following Notification of the Government of India, No. 5356, dated 19th December 1854, gives to Native gentlemen the liberty of conforming, at their option, either to Native or European custom in the matter of wearing shoes. The order refers to entertainments at Government House, but Government see no reason for laying down any other ‡rule for Government offices :—

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* "There can be no question, I think, that the contracts which the Collector has forwarded are not such as are contemplated by Act XIII of 1859, and that the Collector as Magistrate rightly declined to render the creditor any assistance under that Act. If, as is stated by the Revenue Commissioner, there is reason to believe that other Magistrates do recognize and enforce such bonds, it is certainly, I think, desirable in the interests of the poorer classes that they should be reminded that that Act applies only to *bonâ fide* contracts for specific work entered into by *artificers, workmen and labourers,* who receive part payment in advance, and subsequently seek to evade their agreement. It is contrary to public policy and to humanity to enforce such bonds as those forwarded by the Collector in which in order to work out a trifling debt a man binds himself and his family to perform any kind of service by night or by day for periods of 12 or 15 years. No Civil Court would give effect to such contracts.

"2. I know of no law under which the person in whose favour these bonds have been executed can be punished. If the invalidity of such agreements becomes known, they will no doubt be soon discontinued." (Mr. Naylor's Report No. 496 of 1874, embodied in Government Resolution, Judicial Department, No. 6671, dated 24th November 1874.)

‡ In their Resolution No. 514 dated 19th March 1869, the Government of India in the Foreign Department ruled that all Natives of India wearing boots or shoes of European fashion may appear thus habited before all the servants of Government, in all places within the Bengal Presidency and its dependencies, on all official or semi-official occasions, including Darbárs of all descriptions, and that in the case of Natives wearing shoes of Indian fashion, the old social practice whereby such shoes must be taken off within the customary limits, will be maintained by the servants of Government in their official or semi-official capacities. In Government Resolution, Judicial Department, No. 722, dated 20th April 1868, it was directed that these rules should be held in force in this Presidency.

"In order to remove doubts the Governor General in Council is pleased to issue the following Regulations :—

All Native gentlemen who may attend Darbars either in the Government House or in camp will conform to Native custom, and will accordingly be required to leave their shoes at the door.

All Native gentlemen attending entertainments at Government House, &c., will be at liberty to conform, at their option, either to Native or to European custom.

If they prefer the Native custom and wear Native shoes, they will be required to leave their shoes at the door. If they adopt the European custom and wear European shoes, they will be so admitted."

(G. R. No. 1392, dated 13th April 1864.)

IV.—POISONS.

1. Under Section XXI of Bombay Act VIII* of 1866, the Right Honourable the Governor in Council is pleased to extend the provisions of that Act to the Province of Sind and to declare that the duties assigned thereby shall be performed by the several Collectors and Political Superintendents in Sind and that the proceeds of license fees and fines shall, after the payment of the expenses incurred in carrying out the provisions of such Act, be credited in towns into which Act XXVI* of 1850 has been introduced to the Municipal, and in other places to the Local Funds. (G. N. dated 14th June 1867.)

* An Act to regulate and restrict the sale of poisons in the Bombay Presidency.

* Repealed by Act V 1873.

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SOUTHERN CIRCLE.

BOOKS AND PUBLICATIONS.

1. Copies of parliamentary papers received from England relating to financial matters should be supplied to the Accountant General regularly. (G. R. No. 1452, dated 28th September 1868.)

2. Copies of all printed selections from the records of Government should be presented to the editors of the leading newspapers, provided Government are not put to any great expense on that account. (G. C., R. D., No. 3150, dated 3rd June 1873.)

3. The selling price of only such works printed at the Government Central Press as are to be sold to the public or placed for sale at the Collector's office or elsewhere, should be shown on them. The price to be charged for papers not intended for sale should be fixed at three pies per sheet of 4 pages. (G. M., R. D., No. 6090, dated 15th October 1881.)

4. The charges on account of copies of the Bombay Quarterly Army List supplied to officers in the Civil Department should be paid by them and debited to their contingencies, but bills for the cost of copies supplied to His Excellency the Governor and the Hon'ble Members of Council should be paid by the Accountant General. (G. R. No. 2996, dated 15th August 1883.)

5. All future selections from the records of the Government of Bombay should be printed in foolscap size and not in octavo size. (G. I., H. D., No. 237, dated 15th February 1884; *vide* G. R., R. D., No. 1747, dated 26th idem.)

6. The Sindhi Translator to Government should subscribe for the *Sindh Sudhár* newspaper and send every week to the Reporter on the Native Press, for incorporation into the Report on the Native Papers, translations of such articles or other original matter which may be interesting or which in his opinion Government should know. (G. R. No. 1961, dated 4th June 1884.)

7. Rs. 500 a year are placed at the disposal of the Secretary in charge of the Political Department for the purchase of books, &c., for his Departmental Library. (G. R. No. 3518, dated 28th December 1888.)

8. As regards newspapers and other periodicals published out of India—

(*a*) all annual indents should be submitted by the officers concerned to the Department of the Secretariat, which is charged with the administration of the Department in which such officers are employed, for review before transmission to the Accountant General for consolidation into a general indent for the Presidency;

(*b*) information regarding the current expenditure on account of the supplies should be furnished in a separate column in the statement prepared by the indenting officers for the information of Government;

(*c*) the Accountant General should act on the orders of the Secretariat Department concerned, unless the supply requires to be confirmed by the Financial Department under existing rules;

(*d*) advance rates should be secured in making the purchases; and

(*e*) the Accountant General should issue a circular to the officers concerned, requesting them to report whether the books and periodicals charged for by the Agent were received by them.

2. With reference to the purchase of Indian publications, it will be sufficient to ensure the requisite supervision over the expenditure by directing—

(*a*) that a statement showing the current expenditure be submitted by the Accountant General to the Administrative Department of the Secretariat concerned about September each year, all sanctions duly accorded continuing to operate unless withdrawn; and

(*b*) that, unless otherwise directed, advance rates should be secured in making the purchases (G. R. No. 2200, dated 7th June 1889.)

9. Books and newspapers required by Government Departments in India should be obtained through the ordinary trade channels and not by indent on the India Office. (S. of S. No. 20-Public (Records), dated 30th July 1891; *vide* G. R. No. 3543, dated 9th October 1891.)

10. The Government of India considers it desirable to maintain the rule that the previous sanction of the Local Government to the purchase of books shall be required. (G. I., F. & C., No. 723, dated 19th February 1892; *vide* G. R. No. 1047, dated 5th March 1892.)

11. Commissioners should ascertain the requirements of the Collectors in their Divisions in respect of vernacular calendars, and arrange with publishers for their supply at cheap rates. If this course results in greater cost to Government, the arrangements sanctioned by Government Resolution No. 1165, dated 11th March 1892, for railway guides and fare tables may be followed in the case of vernacular calendars. (G. Rs. Nos. 4038, dated 23rd November 1891, and 2447, dated 13th June 1892.)

12. Superintendents of Survey should purchase copies of Railway Guides and Fare Tables, provided the cost is met out of their budget grants for contingencies. (G. R. No. 2965, dated 20th July 1892).

13. The Bombay High Court is exempted from the operation of the Resolutions of the Government of India in the Finance and Commerce Department, Nos. 2980, dated 25th August 1884, and 207, dated 15th April 1886, regarding the purchase of books and periodicals at the public expense, subject to the conditions that the books to be purchased by the High Court are only such as are suitable to a Law

Library, and that the budget allotment approved by the Local Government for this purpose is not exceeded. (G. I., F. & C., No. S. R.—4430, dated 29th October 1892; *vide* G. R. No. 4748, dated 1st December 1892.)

14. The sanction of Government is not necessary to the purchase of books the charge of which is met from Local Funds, but as Local Fund establishments form part of Collectors' offices, a separate set of books of reference for their use should not be purchased. (G. R. No. 2374, dated 4th July 1893.)

15. Mámlatdárs and other officers in the Ratnágiri Collectorate are authorized to purchase copies of the vernacular translation of the High Court Circular Book out of the contract grant allowed for their offices. (G. R. No. 330, dated 25th January 1894.)

16. The amount of sterling on account of charges for the supply of books and publications to officers in the Bombay Presidency by the firm in England who have contracted for the supply, should be converted and paid at the official rate of exchange in the absence of any reference to the rate in the contract. (G. R. No. 1037, dated 19th March 1894.)

17. Clause (*d*) of Article 98 of the Civil Account Code merely removes the Postal Guide from the list of official publications supplied free of charge to Government officials, and does not authorize its purchase without the sanction of Government as required by Government Resolution, General Department, No. 3360, dated 13th September 1884. (G. Rs. Nos. 314, dated 24th January 1894, and 462, dated 8th February 1895.)

18. Officers, who have contract grants, are allowed to purchase copies of Railway Guides and Time Tables, provided the cost is met out of that grant. (G. R. No. 2224, dated 30th May 1892.)

19. The following books may be purchased by officers in Sind when required in connection with Government work, provided the cost can be met from their contract grants:—

(1) Vernacular Calendar.

(2) Memorandum Calendar.

(3) Letts' or Traill's Diary.

(4) Postal Guide.

(G. R. No. 1832, dated 30th May 1895.)

20. The Accountant General may purchase monthly one copy of the Indian Railway Travellers' Guide for the use of the Local Fund Department of his office, the cost being included in the recovery made annually from the several Local Funds of the Presidency. (G. R. No. 3125, dated 11th September 1895.)

21. The Civil List should be published quarterly not later than the 20th January, the 20th April, the 20th July, and the 20th October. The Record of

Services should be published once in the year, corrected up to 30th June, separately from the July Civil List, at a date not later than the 3rd August. His Excellency the Governor will look to the Under-Secretary to Government in the General Department, the Accountant General and the Superintendent, Government Central Press, to see that these orders are strictly carried out, and will regard with great displeasure any delay in the issue of these Lists beyond the dates now assigned. (G. R., R. D., No. 5154, dated 23rd August 1877.)

Note.—For instructions as to the form in which the History of Services should be prepared and the information it should contain, *vide* Government Resolution, General Department, No. 3646, dated 9th September 1890.

22. The Accountant General should not make any change in the Civil List in the position of officers in the Salt Department when they pass the Lower Standard Examination. (G. R., R. D., No. 2597, dated 10th May 1881.)

23. The Accountant General should, in publishing the Civil List, cause the letter S to be affixed to the names of the junior Civil Servants who have already obtained or may hereafter obtain certificates of having qualified themselves in measuring and classing as required by the rules prescribed in Government Resolution No. 4958, dated 27th August 1881, it being explained in a foot-note that the letter indicates that the officer has qualified himself in measuring and classing. (G. R., R. D., No. 6391, dated 9th August 1884.)

24. In the Bombay Civil List, the powers exercised, under the Criminal Procedure Code, by all officers below the rank of District Magistrate and Sessions Judge, should be shown; that is to say, it should be shown against the name of each officer in question whether he exercises the powers of a Magistrate of the 1st, 2nd, or 3rd class, and whether he is a Justice of the Peace or not. (G. I., F. & C., No. 1394, dated 19th March 1883; *vide* G. R., R. D., No. 2751, dated 6th April 1883.)

25. In the Bombay Civil List—

1. The languages in which officers have passed should be shown in the case of every Department, and where shown the standard should also be indicated. The standard passed should be denoted by the use of different kinds of type.

2. Academical degrees should be shown in the case of every Department and not in the case of the Ecclesiastical and Educational Departments alone, and the University or other body which conferred the degree should also be stated.

3. The description Barrister-at-Law should be entered against Barristers in every Department.

4. Membership of a learned society should be shown in any case. (G. R., R. D., No. 6697, dated 10th September 1883.)

26. The Accountant General should be informed regularly of the casualties that may occur among

annuitants of the Bombay Civil Service, to enable him to correct the list of annuitants published in the Quarterly Civil List. (G. R., R. D., No. 6713, dated 3rd October 1887.)

27. It is desirable that the practice in regard to the manner in which Statutory Civilians and officers of the Provincial Service, who hold posts ordinarily reserved for the Civil Service of India, should be shown in the Quarterly Civil Lists, should be uniform in all Presidencies and Provinces, so that the number and proportion of reserved posts, which are held by persons who are not members of the Indian Civil Service or the Non-Regulation Commissions, may be readily ascertainable on a reference to the Civil Lists. The following instructions should be carefully observed in future issues of the Quarterly Civil Lists :—

(1) The Statutory Civilians, who elect to remain in their present position and do not join the Provincial Service, should be shown in a separate list, immediately after the Civil Service gradation list. Their names should also be retained in italics, and without serial numbers, in their appropriate places, determined according to the date of their confirmation, in the gradation list of the Indian Civil Service, so that their relative position for promotion as compared with Indian Civilians may be quite clear.

These instructions supersede all previous orders on this subject. The present practice in the matter of showing the names of Statutory Civilians in the Civil Lists is different in different Provinces. In the Bombay Civil List, corrected up to 1st October 1892, there is no separate list of Statutory Civilians, but their names are shown in the Civil Service gradation list with serial numbers attached to them. These numbers should be omitted and the entries should be in italics. The Civil List for the North-Western Provinces and Oudh, corrected up to the 1st October 1892, follows the arrangement which the Government of India would now be glad to see generally adopted.

(2) The names of the Statutory Civilians who join the Provincial Service, should be removed from the list of Statutory Civilians and entered in their proper places in the list of members of the Provincial Service. A note should be added against their names (or some distinctive mark or letter, such as Ex-S., referring to a note) explaining that they are ex-Statutory Civilians transferred to the Provincial Service, and that they have *cæteris paribus* a preferential claim to promotion to listed posts over other equally qualified members of the Provincial Service, as explained in the letters cited in the margin above.

(3) After the list of Statutory Civilians who retain their present position there should be a list showing the names of those members of

the Provincial Service who are holding substantively or officiating in posts ordinarily reserved for the Civil Service of India listed as open to the Provincial Service. The posts which they are holding or in which they are officiating should also be shown.

(4) As regards the reserved offices inferior to the Headship of a District which have been amalgamated with the grades of Deputy Collectors, it probably will not be possible to show the incumbents by name. A note should accordingly be added after the list of Provincial Service officers referred to above in sub-paragraph (3) specifying the *number* of such transferred offices which are held by members of the Provincial Service. The number of transferred appointments should be shown against the grades of the Provincial Service to which they are attached.

(5) There remains the case of exceptional appointments—permanent or officiating—to reserved posts of persons (other than members of the Civil Service of India or the non-Regulation Commissions) who are neither Statutory Civilians nor members of the Provincial Service. An example of such appointments would be that of a Barrister to a judicial post otherwise than under the rules relating to the Provincial Services; other appointments to offices which are included in the cadre of recruitment for the Indian Civil Service might also occasionally be made with the sanction of the Secretary of State. Such appointments are quite exceptional, but the Government of India desire that, where they exist, they should be separately shown in the Civil Lists. They may be shown in future immediately after the list of Provincial Service officers holding reserved posts referred to above. (G. I., H. D., No. 2195, dated 10th November 1892; *vide* G. R., R. D., No. 9499, dated 3rd December 1892.)

28. Separate remuneration should not be given for the compilation of Civil Lists, and the work should be regarded as an integral part of the duties of the local Secretariat or the local Account Office, whichever can do it most efficiently. (G. I., F. & C., No. 2670, dated 2nd September 1881.)

DIVISIONAL FOREST OFFICE SOUTHERN CIRCLE WORKING PLANS PARTY

DIVISIONAL FOREST OFFICE Inwd. Regr. No. 109 Date 27/10/99 WORKING PLANS PARTY

CHARITABLE ENDOWMENTS AND TRUSTS.

1. Interest on the various balances, as shown below, of the following charitable and educational endowments in Bombay should be paid at the rates assigned against each, but the balances should not be increased either by credit of interest to them, or otherwise :—

		Balance.	Rate of interest per annum.
1.	Sir Jamsedji Jijibhái School of Arts and Design ...Rs.	1,02,009	5 per cent.
2.	Sir Jamsedji Jijibhái Hospital and Dispensary Fund. „	2,00,000	6 do.
3.	Sir Jamsedji Jijibhái Hospital Obstetric Institution Fund ... ... „	13,426	5 do.
4.	Sorábji Jamsedji Jijibhái Founder Scholarship Fund ... ... „	3,600	5 do.
5.	Farish Scholarship Fund... „	19,900	6 do.
6.	Carnac Scholarship Fund... „	16,700	6 do.
7.	Anderson Scholarship Fund „	14,900	6 do.
8.	Reid Scholarship Fund ... „	13,600	5 do.
9.	McLennan Scholarship Fund ... ... „	9,400	5 do.
10.	Sir Jamsedji Jijibhái Medical Prize Fund ... „	5,900	5 do.
11.	Sir Jamsedji Jijibhái Medical Book Fund ... „	14,100	5 do.
12.	Sir Jamsedji Jijibhái Gold Medal Fund ... ... „	3,800	5 do.
13.	Victoria Charitable Dispensary Fund ... ... „	65,000	5 do.
14.	District Benevolent Society Fund ... ... „	56,000	5 do.
15.	Sir Jamsedji Jijibhái Pársi Benevolent Institution Fund ... ... „	3,00,000	6 do.
16.	Bombay Education Society's Fund ... ... „	43,213	6 do.
17.	David Sassoon's Industrial and Reformatory Institution Fund ... ... „	30,000	5 do.
18.	Annuity Fund of Fatteh Oollákhán* ... ... „	40,000	6 do.
	Rs.	9,51,548	

(G. I., F. & C., No. 3247, dated 21st September 1883; *vide* G. R. No. 3746, dated 17th October 1883.)

2. The orders prescribed in Rules I and II, Article 173, Chapter 11 of the Civil Account Code, 5th edition, need not be enforced in the case of Trust Funds vested in the Lord Bishop or the Venerable the Archdeacon, or in both jointly. (G. R. No. 306, dated 23rd January 1889.)

* This Fund has been transferred to the books of the Comptroller, India Treasuries (*vide* Accountant General's memo. No. G. S.-40, dated 10th November 1898).

3. By Government memorandum No. 1664, dated 2nd July 1887, the Educational Department was requested to keep supplementary lists of new educational endowments, or of alterations in existing funds, and to send them to the Financial Department through the Accountant General at the end of each year. Similar lists should also be kept by the other Departments of the Secretariat, (except the Revenue, Separate and Legislative Departments), as regards the funds of which the securities are held in trust by the officers subordinate to them for a public or quasi-public purpose or on behalf of Government, and should be forwarded to the Financial Department each year in a consolidated statement through the Accountant General. Officers subordinate to the Revenue and Financial Departments should also prepare similar lists and forward them through the Accountant General to the Financial Department. The lists should be prepared for the calendar year, and should reach the Financial Department by the 31st March following at the latest. Those for the past year may, however, be forwarded not later than the 31st proximo.

All Departments of the Secretariat and Heads of Offices subordinate to them should be informed that trusts are not to be accepted unless they are in Government securities, or can be converted into them, and can be dealt with according to the Resolution of the Government of India, No. 276, dated 30th April 1880, embodied in the preamble of Government Resolution No. 1684, dated 15th May 1880, a reference being made to Government in the Financial Department for orders in cases of doubt. The Governor in Council is further pleased to lay down the following directions to be observed when money is made over to Government in general terms for the furtherance of some object or the support of some institution :—

(a) The Government promissory notes in which the money is to be invested should be purchased and held by the Accountant General in trust as to the principal sum and the securities thus taken by him, to hold the same until the handing over of his office to a successor, and then to make over the same to him on a like trust and on those hereafter specified and for this purpose to execute all transfers and other documents and do all things necessary to give effect to the successive transmissions of the direct dominion over the property and in trust as to the accruing interest, to receive the same from time to time as it becomes due, and to make over the sums thus received (minus the amount of commission which is to be credited and paid to Government) to the officers already charged with expenditure in fulfilment of the purposes of the trusts or to such other officers or persons as the Governor of Bombay in Council may from time to time indicate, to be applied by them to the purposes of the trusts under the direction of the Governor in Council.

(*b*) At the foot of the list which is to be kept by the Accountant General of the securities held by him and of the trusts annexed or purposes to be served, a memorandum should be written by each succeeding Accountant General to the effect that he has received and holds the securities aforesaid on the trusts indicated in the case of each. Such a memorandum would bind each one as a trustee, although even without this the assumption of the ownership would take with it the announced or known trusts adhering to each item.

The list of securities to be kept by the Accountant General will not apparently at all represent the sum of the obligations of Government. There seem to be funds standing as book debits against Government in favour of various institutions. The Government of India appear in 1880 to have desired that their obligations embodied in the permanent capital funds of charities should generally be put into this shape. This arrangement has some manifest advantages, as the notes could not then be stolen or dishonestly dealt with. On the other hand, the exchange in a case of real trust from the one to the other form is of doubtful legality. Government, too, having once accepted a book liability of an annuity representing a particular rate of interest would be bound to that rate unless they had guarded themselves carefully in the first instance. In converting into a book debt, the stipulation or declaration should be made that it is to stand from one half year to another at a rate not exceeding — per cent. (being the rate of the Government notes or the rate of the loan last contracted by the Government of India repayable in the ordinary currency). Trusts, as such, ought not to be accepted by any officer of Government in his official capacity except with the sanction of Government. If he accepts one he may find it not altogether easy to get rid of the liability, and as the knowledge of English law extends, the result may be troublesome. Donations do not present so much risk, but a trust is very easily annexed to a donation. It would be well that shares and stocks involving any possible liability for calls should be converted into money or Government paper before they are handed over.

It is presumed that the Government notes and shares formerly held by Government officers in trust have all been handed over to the Accountant General, except in a few cases in which other arrangements have been allowed under the special orders of Government. In future, all donations in this shape should be handed over at once to the Accountant General whenever they are to form a fund producing interest while the capital is preserved.

Government in accepting a trust distinctly for any charity or institution will always guard themselves against the contingency of the institution becoming useless or mischievous by the insertion of a clause to this effect: "or for such other institution by which the [one in question] may with the approval of the Governor in Council be replaced"; and again "and

for such other purposes of a like nature or in furtherance of the intent hereinbefore specified as to the Governor in Council shall at any time seem proper." (G. Rs. Nos. 1138, dated 27th April 1888, and 2181, dated 28th June 1895.)

4. The lists of new funds or alterations in existing funds, the securities connected with which are held by public officers in trust for a public or quasi-public purpose or on behalf of Government, should be invariably forwarded through the Accountant General, who should examine them to see if they agree with the entries in his books and settle all discrepancies in communication with the officers concerned before transmitting the lists to the Financial Department. The lists submitted by the Collectors should be consolidated in the Commissioners' offices and not transmitted piece-meal.

The security deposits of Government servants, contractors, &c., funds held by public officers on account of minors, insanes, &c., and invested balances of Municipal Funds should not be included in the lists. Lists regarding funds of an educational nature should be submitted to the Educational Department, and need not be included in the lists forwarded to the Financial Department. Nor should funds of a private nature be included. In the case of new funds it should be reported whether they are permanent or otherwise, and brief information should be supplied as to their nature and the officers who have been or should be appointed to be trustees thereof and the orders of Government, if any, dealing with their constitution should be quoted. (G. R. No. 1975, dated 20th May 1889.)

5. The Collector or Deputy Commissioner, and the Huzúr Deputy Collector of the district should be nominated as the Administrators of the Local Fund Educational Pension Funds of each district. Where no Huzúr Deputy Collector has been attached to a district, the District Deputy Collector should be substituted. (G. R. No. 2130, dated 16th June 1891.)

6. The Educational Funds, being purely trust funds, should be managed as such. In cases where these funds are sufficiently large to justify such action, they should be transferred to the Treasurer of Charitable Endowments, but *all* the smaller funds should be vested in local trustees. Even when it is not practicable to transfer small trust endowments to local trustees who are not Government officials, and when the trustees must be officials in Government service, it should not be necessary to maintain separate Excluded Local Funds for the receipt and disposal of accruing interest. The officials can generally dispose of the interest immediately on receipt in accordance with the terms of the trust, and as for the capital fund it will suffice if they abide by the rules in Chapter II of the Civil Account Code, 5th edition, for the deposit of Government securities held in trust by servants of Government. Separate accounts of all petty trusts, whether

vested in Government officials or other local trustees, should be maintained by the trustees and submitted periodically to the Local Government through the Director of Public Instruction.

As regards Dispensary Funds, the Government of India think it unnecessary that they should be treated as Excluded Local Funds and separate accounts of them maintained on the books of the Account Department. It appears that these Funds were constituted into Excluded Local Funds because it was thought that otherwise there would be a difficulty in keeping the balances distinct from those of the District and Municipal Funds of which they form a part, and in investing portions of such balances. But it will be quite possible for District and Municipal Committees to keep separate accounts of the Dispensary receipts and expenditure, as is done in Bengal under No. 183* of the rules framed by the Local Government under Clause (*k*), Section 138, of the Bengal Local Self-Government Act, III (B. C.) of 1885, a copy of which is given in the margin. The Committees could, if necessary, invest the Dispensary Funds in Government securities or in any other way authorized by law.

* Rule 183:

'All subscriptions, donations and the interest on endowments shall be credited to the District Fund, but a separate account of hospital and dispensary, receipts and expenditure shall be kept. The endowments and other invested funds of hospitals and dispensaries under the management of District Boards shall be held in the custody of the Comptroller General apart from the District Fund. The securities shall not be sold and these invested funds shall not be appropriated or used in any way without the sanction of Government.'

The endowment funds referred to in these orders include invested money of grant-in-aid dispensaries, such as 4 per cent. Government paper, as well as Endowment Funds of endowed dispensaries. (G. I., H. D., No. 308, dated 6th June 1891; *vide* G. R. No. 2391, dated 7th July 1891, and G. R. No. 3263, dated 19th September 1891.)

7. The Government of India have no objection to Educational Funds amounting to less than Rs. 10,000 being vested directly in the Accountant General as Treasurer of Charitable Endowments in cases where the trusts cannot be vested in local bodies or non-official persons, and subject to the condition that the securities forming the endowments which amount to less than Rs. 10,000 are all converted into Government stock certificates before the issue of the orders vesting such endowments in the Treasurer of Charitable Endowments. Under this arrangement, the Treasurer of Charitable Endowments will merely draw the interest on the securities and remit the amount to the Managers or Administrators appointed by Government or under the trust. He will take no part in the administration of the trusts or the detailed disposal of the money. The management of the detailed expenditure in connection with such trusts should be committed to the

officers of the Educational Department or such other authorities (if any) as the Bombay Government may appoint for the purpose, and the expenditure on account of the trusts should be kept quite outside the Government accounts. (G. I., H. D., No. 203, dated 19th July 1893; *vide* G. R. No. 3128, dated 9th September 1893.)

8. It is stated* in Lewin on Trusts: "It may be laid down as a clear and undisputed rule that no one is compellable to undertake a trust" (see also Agnew on the Law of Trusts in British India, page 132).

* Page 196, 8th Edition.

2. Municipalities are under a statutory obligation to deal as trustees with the property vested in them by the Act which incorporates them, but those obligations do not include special trusts such as Educational Endowment Funds. The property transferred to them they are compellable to hold for the purposes of the Act, and do not appear to be *bound* to accept any further responsibilities. (G. R. No. 1642, dated 19th November 1892; *vide* G. R. No. 3128, dated 9th September 1893.)

9. Municipalities and District Local Boards should maintain separate accounts of Grant-in-Aid Dispensary Funds. In the case of the Endowed Dispensary Funds the course suggested in the marginally noted paragraph 10† of the Legal Remembrancer's report No. 1643, dated 19th November 1892, should be adopted. The Surgeon-General with the Government of Bombay should take the necessary steps to make over the Funds to the Local Bodies concerned unless any serious objections exist. In cases in which any objection exists, he should take steps to have the Endowments Funds vested in the Treasurer of Charitable Endowments in accordance with the orders contained in G. Rs. No. 813, dated 7th March 1891. (G. R. Nos. 3298, dated 23rd September 1893 and 4352, dated 12th December 1893.)‡

† "That course which I think Mr. Naylor considered in his No. 1018 of 15th July 1890 to be suitable in such cases would be as follows:—

(*a*) The persons acting in the administration of the trust should make an application to Government under Section 6 (1) of the Charitable Endowments Act (VI of 1890).

(*b*) Government could then, with their concurrence, order under Section 4 (1) by Notification in the *Government Gazette* that the property be vested in the Treasurer of Charitable Endowments.

(*c*) A scheme might then be settled under Section 5 (1) for the administration of the property, and the proposed trustees might be appointed to administer the property.

(*d*) A direction under Section 10 (1) might then issue divesting the Treasurer of the property which would thereupon vest under Section 10 (3) in the proposed trustees in the administration thereof who would hold the same on the same trusts as those on which it was held by the Treasurer."

‡ The Government Securities belonging to the Grant-in-aid Dispensary Funds are kept by the Accountant General in his custody and the interest realized thereon is remitted by him to the bodies concerned. (G R. No. 3504, dated 24th October 1894.)

10. The provisions of the Charitable Endowments Act, 1890, are, as will be seen from the definition of 'charitable purpose' given in Section 2, applicable to trusts for charitable purposes, but not to trusts devoted exclusively to the purpose of religious teaching or worship. The funds of any trust founded on a mixed basis, like that of Diocesan schools, the main aim and object of which is to impart a sound general education, although there is some direct religious teaching, may certainly be vested in the Treasurer of Charitable Endowments to be appointed under Section 3, and the Local Government will be competent to sanction a scheme for its management. On the other hand, as purposes exclusively religious are expressly excluded from the operation of the Act, Local Governments will certainly not permit any colourable evasion of the principle. In other words, if it should appear that a trust has been constituted mainly for a religious purpose, but that in order to bring it within the scope of the Act some secular purpose has been superadded, the application to vest the property in the Treasurer will be rejected. Doubtful cases must be expected to occur, but the Governor-General in Council, as at present advised, is disposed to think that a safe rule to follow, while the law remains in its present shape, will be to grant the application only in respect of the secular objects, where these can be separated from the religious purpose with which they are combined; while, where the religious and secular objects are incapable of separation, the application should generally be rejected if the greater, or even a large and substantial, part of the fund is to be expended on a direct religious purpose. No trust should be accepted which involves the framing of a scheme regarding the detailed conduct of religious teaching or worship. (G. I., H. D., No. 8-Judl., 1241, dated 26th August 1890; *vide* G. R. No. 3080, dated 13th September 1890.)

11. In exercise of the powers conferred by Section 13 of the Charitable Endowments Act, VI of 1890, the Governor General in Council has been pleased to frame the following forms and make the following rules :—

Note.—In these Rules "the Government" means the Local Government or, when the Governor General in Council exercises under Section 7 of the Act the powers conferred by Sections 4 and 5 on the Local Government, the Government of India.

Cases in which there should ordinarily be previous publication of vesting orders and of schemes.

1. It being the wish of the Governor General in Council that the Government should not interfere under the Charitable Endowments Act, 1890 (hereinafter referred to as the Act), in cases of doubt or dispute and that the jurisdiction of the Courts in such cases should in practice be left unaffected by the Act, the cases with which the Government will have to deal may be divided into two classes, namely, (1) cases

of trusts, whether already established or proposed to be established, out of which it may be confidently predicated that contention cannot arise, and (2) cases out of which contention may possibly arise, however remote or unlikely the contingency. To the first class will belong such cases as those of Lawrence Asylums, Railway Schools, and Endowments in Government securities in general aid of the funds of specified dispensaries or schools. To the second class will belong most cases in which private persons apply for a vesting order or a scheme or modification of a scheme and all cases in which it is proposed to depart in any respect from the ascertained wishes or presumable intentions of the founder of an endowment. In cases belonging to the first class, previous publication of proposed vesting orders and of proposed schemes and modifications of schemes will ordinarily be unnecessary: in cases belonging to the second class there should ordinarily be previous publication of such documents.

Mode of previous publication of vesting orders and of schemes.

2. (*1*) When the Government, having regard to the last foregoing rule, is of opinion that a proposed vesting order or a proposed scheme or modification of a scheme, should not be made or settled without previous publication, it shall publish a draft of the proposed order, scheme or modification, or a proper abstract thereof, signed by one of its Secretaries, for the information of persons likely to be affected thereby.

(*2*) The publication should be made in the official Gazette and in such other manner as the Government may prescribe.

(*3*) There shall be published, with the draft or abstract, a notice specifying a date at or after which the proposed order, scheme, or modification will be taken into further consideration.

(*4*) The Government shall consider any objection or suggestion which it may receive from any person before such date with respect to the proposed order, scheme, or modification.

Incidence of cost of vesting orders and of schemes.

3. The cost of the previous publication under the last foregoing rule of any proposed order, scheme, or modification of a scheme, and any other costs incurred or to be incurred in the making or settlement of the order or of the scheme or modification, shall be paid by the applicants for the order, scheme, or modification, and if the Government so direct, may be paid by them out of any money in their possession pertaining to the trust to which their application relates.

Accounts of trusts consisting of immoveable property.

4. In the case of property vested in a Treasurer of Charitable Endowments other than securities for money, the persons acting in the administration of the

trust, and having under Section 8, sub-section (3), of the Act the possession, management, and control of the property and the application of the income thereof, shall, in books to be kept by them, regularly enter or cause to be entered full and true accounts of all moneys received and paid respectively on account of the trust, and shall, on the demand of the Government, submit annually to such public servant as the Government may from time to time appoint in this behalf, in such form and at such time as the Government may from time to time prescribe, an abstract of those accounts and such returns as to other matters relating to the administration of the trust as the Government may from time to time see fit to require.

5. The following are prescribed as the fees to be paid to the Government in respect of any property vested under the Act in a Treasurer of Charitable Endowments:

(1) In the case of securities for money—

(*a*) For the purchase and sale of securities, a commission of $\frac{1}{8}$ per cent., in addition to any actual outlay on brokerage.

(*b*) For drawing interest, a commission of $\frac{1}{4}$ per cent.

(*c*) For remitting interest, the actual charges incurred.

(2) In the case of property other than securities for money, the actual charges incurred by the Treasurer in the discharge of his functions in respect of the property.

The Treasurer may deduct any fees payable to the Government on account of any endowment from any money in his hands on account of such endowment. If he holds on such monies the amount should be claimed from the administrators.

6. All copies of vesting orders received by the Treasurer will be filed together and will be numbered in consecutive order of their receipt; when a sufficient number have been received, they will be bound in volumes. A note will be made on each vesting order of any entries in the registers prescribed below relating to the property vesting in the Treasurer under the order.

Accounts of securities for money.

7. On the receipt of any securities for money, or on their purchase by himself, the Treasurer will record their receipt in a register in Form No. 1. He will also keep a separate account for each endowment in Form No. 2, in which he will record all receipts including any amounts sent for investment, and all disbursements. In the cash account the Treasurer will record only his own transactions (such as the payment of the money to the administrators), not the transactions of the administrators of the endowment fund.

8. The Treasurer will keep a record in the appropriate columns of Form No. 1 of all securi-

ties returned by him. The return will also be entered in Form No. 2, where the amount returned will be deducted from the capital of the endowment concerned.

9. If the securities elsewhere than in Madras and Bombay consist of Government promissory notes, they will be forwarded to the Comptroller General for custody under the general rules laid down in the Civil Account Code; but the securities held under the Act must be forwarded separately, and the Treasurer will keep a separate register under those rules for these securities, and will also keep a separate file of the acknowledgments.

The Treasurer will retain in his own custody all securities for money other than Government promissory notes.

10. The Treasurer, on receipt of any interest on securities, will pass it through his General Trust Interest Account under a special sub-head, 'Interest on Charitable Endowments under Act VI of 1890.' The interest will then be distributed to the various ledger accounts (Form 2), in which the gross amounts must be shown, any deductions for fees, &c., being shown as a charge, and the payment of the balance to the administrators being also shown as a disbursement. The entries in the ladger of interest received must be taken out and agreed annually with the total amount of interest drawn.

11. The register in Form No. 1 will show all securities vested in the Treasurer as such, whether actually held by him or by the Comptroller General as his agent. In order to prove the balance actually held by the Treasurer in his own hands, a balance sheet in Form No. 3 will be made out annually and agreed with the actual securities in the Treasurer's possession; such agreement will be certified on the balance sheet.

12. The accounts of the interest and the annual agreement of balance will be made at the time which the Local Government may direct under Section 9 of the Act for the publication of the list of properties held, and of the abstract of accounts.

Property other than securities.

13. The Treasurer will enter in a register in Form No. 4 any property other than securities which becomes vested in him, and will record in the same register against the original entry a note of any property of which he is divested.

Publication of lists and abstract of accounts.

14. The list of properties vested in the Treasurer to be published annually shall be in Form No. 5. Part I will relate to properties other than securities; Part II will relate to securities, and will also contain the abstract of accounts required by the Act to be published. The Treasurer will demand and receive acknowledgments from the

Serial number.	Date of receipt.	Name or brief description of Charitable Endowment.	Particulars of Securities received.					
			From whom received.	No. and date of forwarding letter.	Nature of securities, *e.g.*, Government securities 4 per cent. loan of 1865, Guaranteed Railway Debentures, &c., &c.	Distinguishing number of each security.	Nominal value of each security.	Total nominal value of each separate endowment.
1	2	3	4	5	6	7	8	9

Ledger folio.	Return of Securities.						Initials of the Treasurer, or Assistant in charge.	Remarks.
	Date.	To whom sent.	Authority for return.	No. and date of acknowledgment.	Nominal value of each security.	Quarter in which deducted from balance.		
10	11	12	13	14	15	16	17	18

N. B.—The amount in column 9 will be totalled each quarter; the total of the amounts returned during the quarter, with a note of the serial numbers to which they appertain, will be deducted, and the balance worked out and carried forward to the next quarter. Amounts sent to the Comptroller General should not be entered in columns 11—16, or deducted from the balance, as the Comptroller General holds these amounts as Agent for the Treasurer.

Form No. 2.

Ledger Account of Securities held under Act VI of 1890.

1. Name of endowment.
2. Particulars of vesting order.
3. When vested in Treasurer.
4. Names of administrators.
5. To whom interest is to be sent.

Receipts.			Expenditure.			Initials of Treasurer or Assistant in charge.
Date.	Particulars	Amount.	Date.	Particulars.	Amount.	

N. B.—To be closed annually to balance. The transactions will not be numerous. A few pages of the ledger (ruled only for the Cash Account) may be left for each account, so that the account may be carried on for several years without opening a fresh Ledger Account.

Form No. 3.

Balance Sheet.

Particulars	Number and Value of Securities,				
	Government Securities 4 per cent. of 1865.		(A pair of columns for each different kind of security held.)	Total.	
	Number.	Value.		Number.	Value.
Opening balance (from last year.					
Received during year (total must agree with Form 1).					
Grand total (*a*)					
Returned during year ...					
Sent to Comptroller General during year.					
Total transferred or returned (*b*).					
Closing balance (difference between (*a*) and (*b*).					

Certified that the above closing balance has been compared with the securities in Treasurer's possession and has been found to agree both as to number and value.

Form No. 4.

Register of Properties other than Securities for Money held under Act VI of 1890.

Serial No.	Particulars of vesting order.		Name of endowment.	Administrators of property.	Property held.		
	No.	Date.			Description.	Value.	Annual income, if known.
1	2	3	4	5	6	7	8

Title-deeds held.						Initials of Treasurer or Assistant in charge.	Remarks.
Description.	Date of receipt.	Where deposited.	Date of return.	To whom returned,	Authority for return.		
9	10	11	12	13	14	15	16

PART I.

Form No. 5.

List of Properties other than Securities held under Act VI of 1890.

Serial No.	Particulars of vesting order.		Name of endowment.	Administrators of property.	Property held.			Remarks
	No.	Date.			Description.	Value.	Annual income, if known.	
1	2	3	4	5	6	7	8	9

PART II.

Form No. 5.

List and Abstract Account of Securities held under Act VI of 1890.

Case No.	Name of endowment.	Person in whose behalf held.	Particulars of Securities				Total of securities.	Cash Receipts.			Cash Expenditure.			Balance in cash.	Remarks.
								Interest or dividend realised.	Other cash receipts. * * * *	Total cash receipts.	Fees paid to the Government.	Other payments. * * * *	Total paid.		

* Enter details in these columns.

(G. I., H. D., Notn. No. 1569, dated 24th October 1890; *vide* G. N. No. 3673, dated 5th November 1890.)

12. Under Section 3 (1) of the Charitable Endowments Act, VI of 1890, the Governor General in Council is pleased to appoint the following officers to be Treasurers of Charitable Endowments for the territories which are specified against them respectively in the following schedule, namely :

SCHEDULE.

Officer.		*Territories.*
The Accountant General, Madras	...	Madras Presidency.
Ditto,	Bombay ...	Bombay Presidency.
Ditto,	Bengal ...	Lower Provinces.
Ditto,	North-Western Provinces and Oudh	North-Western Provinces and Oudh.
Ditto,	Punjab ...	Punjab.
The Comptroller, Central Provinces...		Central Provinces.
Ditto,	Burma ...	Burma.
Ditto,	Assam ...	Assam.
The Accountant General, Madras	...	Coorg.

(G. I., H. D., Notn. No. 1580, dated 24th October 1890 ; *vide* G. N. No. 3673, dated 5th November 1890.)

13. It is desirable that the Law Officers of Government should be consulted before any vesting order is made, or any scheme is settled, by the Government of Bombay under the provisions of Section 4 (1) or Section 5 (1) of the Charitable Endowments Act. There appears to the Governor General in Council to be no necessity, for the present at any rate, to prescribe any form of application of the nature referred to in these two sections. His Excellency in Council is disposed to allow considerable latitude in this respect, until the objects of the Act are better understood, as it appears to him that so long as the application is made by the proper persons, and contains the essential particulars, its form is not of very material consequence. The following is draft notice for a vesting order of money securities as indicating the view of the Government of India as to the form which such documents should take, and which would apply *mutatis mutandis* to a notice for a scheme :—

Draft Notice.

'CHARITABLE ENDOWMENTS ACT, 1890.

In the matter of the [*here state the name by which the charity is known*] in the [*here state the locality in which the charity is situated*] in the [*here state the Province*].

Whereas application has been made to the [*here state the Local Government*] by [*here give the names and addresses of the applicants*] being the [*here state whether they are the persons acting in the administration of the trust, or a majority of them, or the executors or administrators of deceased trustees*] that the following securities for money [*here specify the securities*] may be vested in the Treasurer of

Charitable Endowments for the [*here state the Province*] upon the following terms [*here state the terms*].

Notice is hereby given that an order is proposed to be made by the [*Local Government*] after the expiration of [*two*] calendar months to be computed from the first publication of this notice, vesting the said securities in the said Treasurer upon the terms aforesaid.

Any objections to the proposed order or suggestions thereon may be transmitted in writing to the [*Secretary to the Local Government*] before the day of

Dated this day of 189 .

Secretary to [*the Local Government*].'

(G. I., H. D., No. 1591, dated 24th October 1890; *vide* G. R. No. 813, dated 7th March 1891.)

14. As regards the vesting of existing *trust* funds in the Treasurer of Charitable Endowments, no action can be taken in the case of any funds which are exclusively or mainly devoted to religious purposes as they are not provided for by the Act, while those which are exclusively or mainly devoted to secular purposes may be divided into two classes, *viz.*, (*a*), cases of trusts, out of which it may be confidently predicated that contention cannot arise, and (*b*) cases out of which contention may possibly arise, however remote or unlikely the contingency. As regards (*a*), orders can be issued under Sections 4 and 5 of the Act on application being made by the administrators for the vesting of the funds in the Treasurer of Charitable Endowments and for the settling of schemes for their administration. With reference to (*b*), the procedure laid down in No. 2 of the rules published in the Government of India Notification No. 1569, dated 24th October 1890, will have to be followed before issuing the requisite orders. Each officer in charge of a fund for charitable purposes, *i.e.*, for purposes of public utility, as trustee or quasi-trustee should, with his application for transfer of the Fund to the Treasurer of Charitable Endowments, send (through the Remembrancer of Legal Affairs) suggestions as to who should be the managers and trustees of the endowment or foundation in the sense of receiving and dispensing the profits and proceeds thereof for the benefit of certain persons or the furtherance of certain purposes according to prescribed rules. In the City of Bombay the Solicitor to Government should be the medium of communication. He and the Remembrancer of Legal Affairs should in each case state whether a publication of the intended scheme is necessary or not. Meanwhile the administration of the trust funds and the custody of the securities pertaining to them may continue as at present. (G. R. No. 813, dated 7th March 1891.)

15. In the case of funds which private individuals may wish to vest in the Treasurer of Charitable

Endowments, it is not considered expedient to prescribe any minimum limit. (G. R. No. 3948, dated 16th November 1893.)

16. Officers should furnish information on the following points when proposing or submitting applications under the Charitable Endowments Act, 1890:—

"(*a*) Whether the applicants are persons acting, or the majority of the persons acting, in the administration of the Trust referred to.

"(*b*) Whether the Trust is one in regard to which contentions may possibly arise within the meaning of No. 1 of the Rules under Section 13 of the Act, published by Notification No. 3673,* republishing Government of India Notification No. 1569, Home Department (Judicial).

* At *Bombay Government Gazette* for 1890, Part I, pages 1104 to 1109.

"(*c*) What are the suggestions to be proposed as referred to in Government Resolution No. 813 Financial Department, of 7th March 1891, as to who should be the Managers and Trustees of the endowment in the sense of receiving and dispensing the proceeds and profits thereof?

"(*d*) What is the origin of the Fund? And what was the expressed or implied intention of the author or authors of the Trust?

"(*e*) What, if any, are the rules and resolutions of the Institution in force? and

"(*f*) What, if any, is the scheme in force or proposed regarding the disposal of the proceeds and profits?"

(G. R. No. 1752, dated 18th May 1894.)

17. The following draft form has been prescribed for direction under Section 10 (1) of the Charitable Endowments Act, 1890, for divesting the Treasurer of Charitable Endowments of property vested in him:—

Whereas in exercise of the powers vested in him by Section 4 (1) of the Charitable Endowments Act, 1890, the Governor in Council was pleased, on an application made under the said Act, to order by Notification No. published in the *Bombay Government Gazette* for 189 , Part , page , that the property hereinbelow mentioned, held in trust for the charitable purpose specified in the margin, be vested in the Treasurer of Charitable Endowments:

Trust for

Now, in exercise of the powers conferred by Section 10 (1) of the said Act, the Governor in Council is pleased to direct that the said Treasurer be divested of the said property, that is to say:—

Property referred to.

(Government Promissory $\frac{\text{Notes}}{\text{Stock}}$, &c., to be described as in Scheme.).

(G. R. No. 3107, dated 22nd September 1894.)

18. The following forms should, *mutatis mutandis*, be followed in the drafting of applications, &c., under the Charitable Endowments Act, 1890 :—

"THE CHARITABLE ENDOWMENTS ACT, 1890.

In the matter of the Sir Kavasji Jehangir Scholarship Fund in connection with the David Sassoon Industrial and Reformatory Institution at Bombay.

Application for Vesting Order and Scheme.

We, the undersigned, approve of the draft Vesting Order hereto annexed and hereby apply to His Excellency the Governor of Bombay in Council that the securities of the Government of India mentioned in such draft Vesting Order be vested in the Treasurer of Charitable Endowments on the terms as to the application of the income thereof therein set out to which we agree.

We also beg to apply that a scheme for the administration of the property may be settled by the Government in accordance with the form of the draft scheme hereto annexed.

Dated this day of 1893.

Members of the Managing Committee of the David Sassoon Industrial and Reformatory Institution."

"THE CHARITABLE ENDOWMENTS ACT, 1890.

In the matter of the Sir Kavasji Jehangir Scholarship Fund in connection with the David Sassoon Industrial and Reformatory Institution at Bombay.

WHEREAS application has been made to the Local Government of Bombay by

the Members of the Managing Committee of the David Sassoon Industrial and Reformatory Institution that the following securities for money, viz., Government of India Promissory Notes Nos. B.005138, B.005132, B.006440, and 41 for Rs. 1,000, Rs. 500, Rs. 100 and Rs. 100 respectively of the loan of 1865 bearing interest at 4 per cent. per annum, may be vested in the Treasurer of Charitable Endowments for the Presidency of Bombay upon the following terms. The Collector to draw the income or interest thereof as and when the same becomes due and payable and to hand over and pay the same as and when the same is received to the Trustees for the time being of the

David Sassoon Industrial and Reformatory Institution or person or persons appointed to administer the same under a scheme settled or to be settled under Section 5 of the Charitable Endowments Act, 1890, or other law for the time being in force to be applied for a scholarship in the David Sassoon Industrial and Reformatory Institution to be given to such student as the Committee may from time to time think worthy of having it.

Now under or by virtue of Section 4 of the Charitable Endowments Act, 1890, the Governor of Bombay in Council hereby orders that the above-mentioned securities be and they are hereby vested in the Treasurer of Charitable Endowments for the Bombay Presidency upon the terms aforesaid.

Dated this day of 1893.

Secretary to the Government of Bombay."

"THE CHARITABLE ENDOWMENTS ACT, 1890.

In the matter of the Sir Kavasji Jehangir Scholarship Fund in connection with the David Sassoon Industrial and Reformatory Institution at Bombay.

WHEREAS in the year 1853 Sir Kavasji Jehangir Readymoney, Knight (then Mr. Kavasji Jehangir Readymoney) gave a 4 per cent. Promissory Note of the Government of India for Rs. 1,000 for the establishment of a scholarship in the David Sassoon Industrial and Reformatory Institution the yearly interest of which was to be given to a student whom the Committee thought worthy of having it. AND WHEREAS with accumulations the investments representing the fund now consist of Government of India Promissory Notes for Rs. 1,700. AND WHEREAS the present Members of the Committee of the said Institution are

and the Trustees of the said Institution are

AND WHEREAS by order dated the day of 1893 duly notified in the *Bombay Government Gazette* the said Government of India Promissory Notes for Rs. 1,700 have been under Section 4 of the Charitable Endowments Act, 1890, vested in the Treasurer of Charitable Endowments for the Bombay Presidency.

AND WHEREAS the said have applied to the Government of Bombay to settle a scheme for the administration of the said property. AND WHEREAS the following scheme has been settled by the Governor of Bombay in Council with the concurrence of the Members of the said Committee.

Now under Section 5 of the Charitable Endowments Act, 1890, it is hereby declared that the following scheme shall come into operation from the date that the securities so as aforesaid become vested in the Treasurer of Charitable Endowments for the Bombay Presidency.

Scheme.

The income of the property so as aforesaid vested in the Treasurer of Charitable Endowments for the Bombay Presidency shall be administered by the Trustees for the time being of the David Sassoon Industrial and Reformatory Institution under the direction of the Managing Committee for the time being of the said Institution and the Trustees shall according to the direction in every respect of the Managing Committee thereout award a scholarship to such student as the said Committee may from time to time think worthy of having it and the said Trustees shall submit and furnish to the Government of Bombay through the Director of Public Instruction a yearly account at the close of each financial year showing full particulars of all receipts and expenditure and in what manner the income has been administered. The first Trustees to administer the property shall be

and the power of appointing a new Trustee or new Trustees in the place of any or either of them the Trustees for the time being who shall die or desire to be discharged or refuse or become unfit or incapable to act shall be exerciseable by the others or other of the Trustees for the time being within three months of the occurrence of the event or circumstance upon which the virtue and operation of the power depends but in default of such appointment within such three months the power of appointment shall devolve upon and be exerciseable by the Government of Bombay.

Dated the day of 1893.

Secretary to Government.'

(G. R. No. 520, dated 12th February 1895.)

19. Orders on proposals for vesting funds in the Treasurer of Charitable Endowments and for settling schemes under the Charitable Endowments Act, 1890, should in future be issued by the Administrative Department primarily interested in the management of the funds. The Financial Department should be consulted, officially or unofficially as the circumstances require, before the issue of such orders. (G. C. No. 355, dated 26th January 1898.)

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DIVISIONAL FOREST OFFICE
SOUTHERN CIRCLE.
WORKING PLANS PARTY II

CURRENCY.

PART I.—COINAGE.

1. The new silver and copper coinage provided by Act XIII* of 1862 having come into circulation from 1st November 1862, the distinctive appellation of "Company's" rupee in the transactions of the Indian Empire is no longer correct. In all future public correspondence and accounts the word "Rupee" should only be employed to designate the Government coin of that denomination, (G. I., F. D., No. 23 G., dated 28th October 1862; *vide* G. N. dated 10th November 1862.)

* Repealed by Act XXIII of 1870.

2. The Commissioner of Paper Currency should furnish the Directors of the Bank of Bombay with a weekly memorandum showing the coin and bullion in the currency reserve. (G. R. No. 301, dated 22nd March 1866.)

3. In exercise of the power conferred by Section 16 of the Indian Coinage Act, 1870, the Governor in Council is pleased to authorize the undermentioned officers in addition to those previously notified† to cut or break silver coin under that section:—

(1) The Collector of Customs, Karáchi,

(2) Every Mámlatdár, Mukhtyárkar or Mahálkari in charge of a sub-treasury.

(G. N. No. 1942, dated 1st June 1891.)

(3) The Customs Manager at Castle Rock.

(G. R. No. 81, dated 9th January 1895.)

(4) The Chief Account Officer of Customs, Salt and Opium, Bombay.

(G. R. No. 2893, dated 5th July 1897.)

4. The subordinate Customs officers at Keti, Sunda, Wago and Surgunda in Sind are empowered to detain and send to the Huzúr Treasury officers any coin tendered to them which they may have reason for believing to fall within the category of coins to be destroyed. (G. Rs. Nos. 1022, dated 17th April 1872, and 1942, dated 1st June 1891.)

5. The Currency Department assists in maintaining the quality of the copper coin in circulation by issuing good coin in exchange for silver. The exchange of picked for worn coin in small quantities should also be undertaken by that Department. (G. I., F. D., No. 3733, dated 12th December 1873; *vide* G. R. No. 74, dated 9th January 1874.)

6. In order to eliminate from the category of 'Money in the Government Treasuries and at credit of the Government in the Presidency Banks and their Branches,' everything which is not actually available for immediate use as legal tender in pay-

† *Vide* Article 576 of the Civil Account Code.

ment or on account, the Governor General in Council is pleased to pass the following orders.

2. All legal-tender copper coin, and all silver coin which is legal tender only for fractions of a rupee, shall be received in the first instance—

if coined at the Calcutta Mint—by the Comptroller General, and

if coined at the Bombay Mint—by the Accountant General, Bombay,

and shall be deposited in the Office of Issue of Paper Currency in Calcutta and Bombay respectively, where depôts of these coins shall be formed and supplied by the Mints from time to time upon the requisition of the Comptroller General. Sub-depôts shall be formed, in like manner, at all the other offices of Issue of Paper Currency, and at such other treasuries as the Comptroller General may direct.

3. Legal-tender copper coin, and silver coin which is legal tender for only fractions of a rupee, which may accumulate in any treasury or at any Presidency Bank or Branch of a Presidency Bank in excess of the current local demand for such coin, should, under the orders of the Comptroller General, be at once returned into store in the nearest depôt or sub-depôt.

4. No copper or silver coin in store in such depôts or sub-depôts shall be reckoned as money, or included in any return of money in the public treasuries or at credit of the Government.

5. Legal-tender copper or small silver coins, to meet current local demands, will be supplied to treasuries from the nearest depôt or sub-depôts; but indents should not be made for such coin in excess of what is necessary to meet current local demands.

6. As soon as legal-tender copper coin or small silver coin is issued from a depôt or sub-depôt, it will be reckoned and treated as money; and as soon as any such coin is received into such depôt, it will cease to be treated as money. The net revenue from the copper coinage in any year will be reckoned upon the excess of the issues from the depôts and sub-depôts over the receipts from the public, or the treasuries or banks under paragraph 3.

(G. I., F. D., No. 884, dated 14th June 1878; *vide* G. N. No. 2359, dated 5th July 1878.)

7. The Political Resident, Aden, is allowed the discretionary power of purchasing for the use of his treasury dollars at the prevailing market rate. (G. R. No. 3395, dated 21st September 1878.)

8. Soldered coins found in remittances should be received at their nominal value at the Mint, which should bear the expense of their re-coinage. If soldered coin is so very common in the Bombay Presidency as to require to be specially dealt with, may be accepted at its full value, like shroff-

marked coin, until the number in circulation is materially reduced. (G. I., F. & C., Nos. 731, dated 26th May 1879, and 3910, dated 25th October 1881; *vide* G. Rs. Nos. 1953, dated 7th June 1879, and 4202, dated 10th November 1881.)

9. Although a soldered coin, being defaced, has no legal-tender force, yet a Government officer may not cut or break a coin which does not belong to any of the classes described in Section 16 of the Indian Coinage Act, merely because it is soldered. (G. I., F. & C., No. 2614, dated 8th September 1879; *vide* G. N. No. 3275, dated 24th idem.)

10. If in any case it appears that Talátis or Mámlatdárs make a practice of receiving light coins, their cases should be reported to the Commissioners of Divisions, who will punish them departmentally. (G. R. No. 2626, dated 1st August 1879.)

11. The sum of Syassai rupees 208-9-0 payable annually by the State of Lunáwára into the Taluka Treasury of Godhra should be credited in the accounts of the Collector of the Panch Maháls at the assay value, the money being remitted by the first available opportunity to the Mint for re-coinage in the same manner as other collections made in that coin in the Panch Maháls. (G. R. No. 4018, dated 17th November 1879.)

12. Insurance should not be paid on copper coin conveyed over the Sind, Punjáb and Delhi Railway, as copper coin does not come under the denomination of specie in the rules of that railway company. Gold and silver coin must be insured and the charges necessary on that account may be passed on the order of the Commissioner in Sind. (G. R. No. 2415, dated 8th July 1880.)

13. Effective measures should be taken to check the sweating of coins, *i.e.*, the removing of silver from the coins by chemicals. (G. R. No. 1635, dated 11th May 1881.)

14. Government in passing orders on the report on the audit of the accounts of the Chief Presidency Magistrate, Bombay, for the half year ending 30th June 1888 approved of the suggestion made by the Accountant General that the officer who receives uncurrent or counterfeit coin should be held responsible and be required to make good the amount, receiving the bad coin that he may recover at what they are worth. (G. R. No. 3053, dated 9th October 1888.)

15. Copper coin of Holkar's mintage should not be received in any treasury and by any official in the Bombay Presidency in payment of Government revenue or re-issued if already received. Municipalities should also be cautioned against receiving the coin, which as it is not legal tender cannot be paid away in satisfaction of demands against the Government. (G. I., F. & C., No. 454, dated 24th

January 1889; *vide* G. R. No. 658, dated 15th February 1889.)

16. There is not sufficient ground at present for the adoption of measures prohibiting the importation of native copper coins into British territory. Officers of the Political Department will doubtless be in a position to obtain from the Darbárs sufficient information as to coining operations in Hyderabad, Gwálior, Baroda, Indore, Navánagar and Rutlám, especially as to whether the coin is issued at a discount at any time. They should report to the Government of India if there should appear to be any tendency to export the coin to British territory.

The authorities in the British districts adjoining the States named above should continue to give attention to the importation and circulation in their districts of copper minted in those States, and they should report to Government all indications of renewed importation. Further in all districts where any native copper coin is believed to be in circulation, the public should be warned that such coin is not recognised by Government, and will not be taken at post offices, railway stations, treasuries, or by local bodies. (G. I., F. & C., No. 2554, dated 17th June 1892; *vide* G. R. No. 3376, dated 22nd August 1892.)

17. The Commissioners of Divisions should submit to Government, by 31st May, reports for each official year for the districts, within their respective charges, adjoining the Native States mentioned in paragraph 1 of the foregoing order, on the matter referred to in paragraph 7 thereof. The Political Department should furnish to the Financial Department from time to time any information it may obtain on the subject-matter of the Resolution of the Government of India No. 2554, dated 17th June 1892, together with the opinion it may express thereon. (G. R. No. 3376, dated 22nd August 1892.)

18. It is hereby notified for the information of all officers of Government and of the public that the silver and copper coins struck for Portuguese India in accordance with the provisions of the Convention set forth in the schedule appended to the Portuguese Convention Act, XVII of 1881, are not legal tender in British India, the said Convention having ceased and determined on the 4th February 1892. (G. I., F. & C., Notn. No. A-2923, dated 8th July 1893; *vide* G. N. No. 2522, dated 19th idem.)

19. When the Convention under which Portuguese Indian coins were struck came to an end in February 1892, it was not considered necessary to take any steps to stop their receipt in the treasuries and by the public. Circumstances have, however, now changed with the closing of the mints to the coinage of silver for the public, and it is desirable that the circulation of these coins in British India

should cease. Officers in charge of treasuries should receive no more such coins in payment of Government dues. Intimation should be conveyed to Railway, Post Office, Telegraph, Municipal and District Board officials that they should see that such coins are not in future received. (G. I., F. & C., No. A.-2924, dated 8th July 1893; *vide* G. R. No. 2523, dated 19th idem.)

20. The Treasury officers at Songad and Rájkot should accept counterfeit and fraudulently reduced coins tendered by the Bhávnagar-Gondal-Junágad-Porbandar and Morvi Railways on the understanding that they (*i. e.*, the Treasury officers) are merely to receive the coins and send them on to the Mint on behalf of the Native States for disposal and for obtaining their intrinsic value. The coins so received are not to be included in the treasury transactions. Credit should be given to the Railways concerned for the value of the coin when realised. (G. Rs. Nos. 1733, dated 17th May 1894, and No. 4021, dated 6th December 1894.)

21. Local Governments and Administrations should submit special reports to the Government of India on any cases of counterfeiting coin discovered within their respective provinces which present special features owing to the scale on which illicit manufacture has been conducted or to the excellence of the workmanship or the fineness of the material used. The reports should particularly notice the occurrence of any counterfeit coins which appear to have been struck between dies instead of being cast in moulds, and of such as are proved by the assay of specimens to contain a high proportion of silver. The report to the Government of India must not be delayed merely because the judicial proceedings are incomplete. (G. I., F. & C. Dept., No. 681-A, dated 11th February 1899; *vide* G. R. No. 1717, dated 6th April 1899.)

22. District Magistrates and Political Agents in the Mofussil and the Commissioner of Police, Bombay, in the Presidency Town should submit to the Financial Department special reports of the nature contemplated by the Government of India immediately on the discovery of cases of counterfeiting coins. (G. R. No. 1717, dated 6th April 1899.)

23. As regards defaced coins it is ruled that in dealing with doubtful cases of defacement the weight test* should be made the main one, the defacement being regarded with a leniency similar to the leniency allowed for loss of weight. (G. R. No. 2814, dated 15th June 1899.)

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* *Vide* Article 583 of the Civil Account Code.

PART II.—MINT.

1. The dross of the Melting Department of the Bombay Mint should be disposed of by public auction every half-year. (G. R. No. 175, dated 17th February 1863.)

2. Workmen on the fixed and temporary establishments in the Bombay Mint who meet with unavoidable accidents in the discharge of their duty and receive a medical certificate that they are under treatment and unable to attend at the Mint should be allowed full pay, provided their absence does not exceed six months. In the case of the fixed establishment if more than six weeks' absence is necessary, the Mint Master should make a separate report to Government, but in the case of the temporary men the indulgence is only to continue for six weeks under any circumstances. (G. I., F. D., Nos. 763, dated 10th June 1865, and 1645, dated 28th July 1865, and G. I., H. D., No. 1667, dated 3rd October 1898; *vide* G. Rs. Nos. 543, dated 21st June 1865, 717, dated 12th August 1865, and 3555, dated 30th October 1894.)

3. All calculations in connection with the receipt and conversion of bullion should be made decimally, instead of in carats and carat grains for gold and in penny-weights and half-penny-weights for silver. (G. I., F. D., No. 2253, dated 7th September 1865; *vide* G. R. No. 837, dated 21st idem.)

4. With a view to obtaining data for ascertaining the wear of the currency, the year in which the coin is struck may be represented on each silver coin struck at the Indian Mints by a small cypher. The cypher impression should be so small as not to be perceptible to ordinary observation. (G. I., F. D., No. 1737, dated 22nd March 1871; *vide* G. M. No. 470, dated 30th idem.)*

5. The former practice of the Mint to take the remedy on ⅛th-rupee and copper coins differently from that on the higher silver and gold coins may be followed in coinage under Act XXIII of 1870. Thus whereas each rupee is separately weighed before being struck so as to ensure that no one is beyond the remedy in weight, in the other case a considerable number may be weighed against a standard weight and passed when a gross error does not exceed the amount allowed as remedy. (G. I., F. D., No. 2991, dated 24th August 1871; *vide* G. R. No. 1417, dated 6th September 1871.)

6. The capital necessary for working the Mint must be supplied by the Treasury and not by the Currency Department. Any dealings of the Currency Department with the Mint must be conducted in accordance with the provisions of the Indian Coinage Act, 1870, exactly as if the Cur-

* A private mark to distinguish the year of coinage has been used in the Bombay Mint since 1864. (*Vide* letter from the Mint Master, Bombay, No. 1, dated 3rd April 1871.)

rency Department were altogether independent of the Government; and the Assay Master must issue certificates to the Currency Department for any bullion received from it, upon the conditions, as to currency and otherwise, upon which such certificates are issued to private persons who tender bullion at the Mint. (G. I., F. D., No. 3451, dated 21st September 1875; *vide* G. R. No. 3220, dated 7th October 1875.)

7. Except in the case of indents for any medal the supply of which has been already sanctioned, and the die of which exists in the Mint, indents by public officers for medals to be manufactured at Her Majesty's Mints at Calcutta or Bombay should be forwarded through the Local Government under which the officer forwarding the indent is employed. Any indent for a medal of which the supply has not been sanctioned by the Local Government, and of which the die does not exist in the Mint, not forwarded through the Local Government, will be returned uncomplied with. (G. I., F. & C., No. 3099, dated 23rd September 1878; *vide* G. R. No. 3617, dated 8th October 1878.)

8. No Department or Local Government shall, as matter of right, call on the Mint Master, Calcutta, to do work not falling within the scope of the ordinary work of a Mint. The Mint Master should, however, undertake work for a Department or Local Government when he finds that he can safely and economically do so with reference to the amount of coinage going on at the time. These orders apply also to the Bombay Mint. (G. I., F. & C., No. 1128, dated 26th February 1884; *vide* G. R. No. 909, dated 7th March 1884.)

9. The Bombay Mint may be closed on all the days gazetted by the Local Government as holidays, provided that it is never closed for more than seven consecutive days at a time, but, subject to this condition, it might be closed on all the days gazetted by the Local Government, provided that—

(1) before it is closed on any of the special holidays not notified under the Negotiable Instruments Act, arrangements are made for assaying all bullion already received;

(2) there is no urgent necessity for coinage; and

(3) no previous notice is given to the Mint Master by any Banks or merchants that they urgently require their bullion to be received and assayed during those days. If such notice is given, the Mint should not be closed unless the necessary arrangements can be made for receiving and assaying the bullion.

(G. I., F. & C., No. 3915, dated 30th July 1889; *vide* G. R. No. 3116, dated 16th August 1889.)

10. The Governor General in Council approves generally of the principle, so far as British India

is concerned, that the armed Police should be employed on the guard duties now done by soldiers in the Bombay Presidency, but exceptions must be made in the cases mentioned below.

The guards at the Bank of Bombay, the Mint and the Paper Currency Office should continue to be military guards.

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(G. I., H. D., No. 317, dated 30th May 1892; *vide* G. R. No. 2844, dated 11th July 1892.)

11. The Assay Master is an officer with independent duties, which are to value bullion and test the work of the Mint for the Mint Master's information, making direct to Government whatever reports Government may demand. The Assay Master is responsible, regarding the coinage, only for the correctness and completeness of his assays, and of his reports to the Mint Master, and for any advice that he may give him. The Mint Master cannot interfere with the method of assay adopted, though he is, of course, responsible for informing Government if any practice to which he objects comes to his notice. (G. I., F. D., No. 1696, dated 27th March 1871; *vide* G. R. No. 477, dated 3rd April 1871.)

12. The fees for assaying gold and silver tendered by private individuals and mercantile firms should be credited to general revenues. (G. I., F. D., No. 1770, dated 19th March 1873; *vide* G. R. No. 1244, dated 27th idem.)

13. All correspondence solely relating to the Assay Department should be sent direct to the head of that Department and not through the Mint Master, Bombay. (G. R. No. 652, dated 16th February 1883.)

PART III.—PAPER CURRENCY.

1. The Commissioner of the Department of Issue should give immediate intimation to all officers in charge of Government treasuries of the stoppage of currency notes. Treasuries on the lines of Railway should receive intimation by telegraph. (G. Rs. Nos. 173, dated 16th February 1863, and 223, dated 2nd March 1863.)

2. The Governor General in Council, under the provisions of the 5th Section of Act XIX of 1861, is pleased to constitute the Province of Sind a Circle of Issue of Government Paper Currency in the Bombay Presidency, and to appoint Karáchi to be the place of issue of notes for the said circle.

The notes of the Sind Circle will be a legal tender, on and after the 1st June 1865, for all payments within the circle, except at the Office of Issue, and will be received in payment of revenne and of all other claims of the Government within the circle.

The Deputy Commissioner of Issue will issue notes—

1st.—In exchange for the amount thereof in current silver coin of the Government of India, or,

2nd.—In exchange for other notes of the Government of India issued within the same circle.

Notes issued at Karáchi will be payable on demand in current silver coin of the Government of India at the Office of the Deputy Commissioner of Issue at Karáchi, and at the Office of the Commissioner of the Department of Issue at Bombay.

The Collector of Karáchi for the time being to be Deputy Commissioner of Paper Currency of the Sind Circle.

(G. I., F. D., Notn. No. 2268, dated 21st April 1865; *vide* G. R. No. 419, dated 8th May 1865.)

3. Mutilated notes become so by ordinary wear and tear, but of the genuineness of which there is otherwise no doubt, should be received without hesitation when tendered for payment to Government officers. If the cash balances of such officers are paid into Her Majesty's Treasury at the Bank of Bombay, such notes should be also paid in, as this would obviate the necessity of individual officers being at the trouble and inconvenience of sending them to the Currency Office for cash, that being done eventually by the Bank.

The only precaution which appears necessary to be observed in receiving such notes is to be assured that their identity is complete, *i. e.*, that the serial and general numbers and value on both sides of the note correspond. The water marks should also be looked to, but if faint from long use this should not be a reason in itself for refusing the notes. Patched notes, however, and notes joined in several places, but not those only divided in the centre from *top to bottom* with the two pieces pasted together, should

be viewed with suspicion, and the parties tendering them referred to the Currency Office. (G. M. No. 478, dated 29th April 1867.)*

4. All Treasury and other officers who receive moneys on account of Government should introduce in their offices a register in which the numbers of all currency notes received and issued should be entered.

In the Office of the Superintendent of Stamps only notes of Rs. 50 and upwards need be registered. (G. R., J. D., No. 661, dated 27th February 1869, Acct. Genl.'s Notn. No. 50, dated 9th March 1869, and G. R. No. 1138, dated 3rd August 1870.)†

5. The Financial order‡ of 20th January 1870, No. 521, which empowered the Currency Circle Offices to cash other circle notes irrespective of the Presidency to which they belong, was not intended to apply to the Banks in charge of Government Treasury business at the stations of offices of issue, and the Government of India do not wish to impose upon the Bank of Bombay any obligation in regard to cashing Calcutta notes for travellers. Any accommodation of the kind which it may be thought proper to give to travellers can best be given through the Currency Office at Bombay. (G. I., F. D., No. 3745, dated 28th September 1870; *vide* G. R. No. 1603, dated 10th October 1870.)

6. Although the provision of facilities for the remittance of money from place to place is not one of the main objects of the currency system, it is not desirable to take any measures which would tend to encourage the belief that the use of notes is considered to be illegitimate, or to make enquiries from people who apply for notes as to the purposes for which they require them. (G. I., F. D., No. 5750, dated 23rd September 1874; *vide* G. R., R. D., No. 5413, dated 12th October 1874.)

7. It is the desire of Government that the treasuries be kept well supplied with notes, so as to meet the demands of the public as fully as possible. Collectors should watch the course of transactions in their treasuries with regard to currency notes and not leave such matters entirely to the discretion of their Huzúr Deputies. (G. R. No. 3181, dated 24th October 1874.)

8. Currency notes are to be cashed and issued as freely as possible to the extent of not embarrass-

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* *Vide* Article 621, Civil Account Code.

† *Vide* Article 617 of the Civil Account Code.

‡ The Governor General in Council directs that it be notified for general information that as an experimental measure, the several Currency Circle Offices have been empowered, subject to rules to be prescribed by the Head Commissioner of Paper Currency, to cash other circle notes irrespective of Presidency up to the amount of their own notes cashed by other offices, and that all such offices have been empowered to issue all such notes as they now hold to the public as desired. (G. I., F. D., Notn. No. 521, dated 20th January 1870.)

ing the treasury, but in working this as in working most rules some discretion must be expected on the part of the Treasury officers. (G. R. No. 710, dated 25th February 1875.)

9. Having regard to the fact that the hill station of Mahábaleshvar is the head-quarters of Government and of the Army for a portion of the year, the ordinary rules relating to sub-treasuries would, if strictly applied, cause much inconvenience to the public. The Accountant General should accordingly make arrangements for the encashment of notes at the Mahábaleshvar sub-treasury by non-official residents of or visitors to Mahábaleshvar. (G. R. No. 2145, dated 12th June 1893.)

10. For the monthly audit of the accounts of the Paper Currency Department, the Accountant General should depute an officer of his own establishment, under written orders, to audit them and report on them in writing; but for the half-yearly verification of the balance, the Local Government should nominate an officer on each occasion. (G. I., F. & C., No. 2774, dated 22nd December 1877; *vide* G. R. No. 99, dated 11th January 1878.)*

11. All specimens of forged notes should be forwarded direct to the Head Commissioner of the Department of Issue of Paper Currency, Calcutta, who will submit them to the Government of India, with his half-yearly report on forged notes. (G. I., F. & C., No. 2963, dated 27th September 1879; *vide* G. R. No. 3435, dated 8th October 1879.)

12. All routine reports to the Government of India in connection with the forgery of currency notes should be discontinued. It is left to the Head Commissioner's discretion to make a report on any special case which he considers should be brought to the notice of Government. Reports to Local Governments should also be discontinued, except in cases in which authority for special Police measures is desired. The Head Commissioner is allowed to order forged notes to be destroyed after the expiry of two years in the presence of a gazetted officer of the Currency Department, unless it should be thought desirable in any case to preserve them as specimens.

The destruction of forged notes should be carried out only after inspection by the Head Commissioner, and on his order, the notes to be preserved as specimens being indicated by him. Reports on these matters may be sent by the Local Governments and Administrations to the Accountant General or Comptroller for transmission to the Comptroller General and Head Commissioner. (G. I., F. & C., No. 1925, dated 21st April 1890; *vide* G. R. No. 1641, dated 13th May 1890, and corrigendum No. 4977, dated 16th December 1893.)

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* *Vide* also Articles 1597 and 1598 of the Civil Account Code.

13. Large sums of half-notes ought on no account to be kept in the current treasury under single lock until the second halves are received. (G. I., F. & C., No. 1198, dated 15th March 1880; *vide* G. R. No. 1125, dated 1st April 1880.)

14. It is expedient that the verification of the balances in the Currency Office should be entrusted to an officer not employed in any branch of the Accountant-General's Office. (G. R. No. 2075, dated 3rd July 1888.)

15. The officers named in the margin should arrange to depute a gazetted officer subordinate to them for the half-yearly work of verification of the balances of the Currency Office by turns and in the order mentioned. Any officer who is unavoidably prevented from performing the duty when his turn comes should take his turn on the next occasion. (G. R. No. 3076, dated 4th September 1891; and G. I., F. & C., No. 4517, dated 31st October 1891; *vide* G. R. No. 4119, dated 26th November 1891.)

The Collector of Income Tax, Bombay.
The Collector of Land Revenue, Customs and Opium, Bombay.
The Collector of Salt Revenue.
The Commissioner of Customs, Salt, Opium and A'bkári.
The Superintendent of Stamps.
The Accountant General.
The Director of Public Instruction.
The Examiner of Public Works Accounts.

16. Copies of the reports of the half-yearly verification of the balances of the Paper Currency Office, Bombay, need not be furnished to Government. (G. R. No. 3964, dated 17th November 1893.)

17. The departmental rule under which intimation of payment is promptly given to claimants of lost notes indicates the desire of Government to give assistance to claimants, but there is no obligation on Government to do this, and no claim arising out of the failure of officials to comply with the rule can be entertained. (G. I., F. & C., No. 1152, dated 20th March 1891; *vide* G. R. No. 1246, dated 4th April 1891.)

18. An officer of Government is not entitled, as a matter of right, to draw his pay in any form of currency which he may find most convenient. It is sometimes inconvenient, when the Presidency balances are low, to remit notes to a district having a very large balance of coin. (G. R. No. 948, dated 10th March 1893.)*

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* *Vide* Article 611, Civil Account Code.

108
DIVISIONAL FOREST OFFICE SOUTHERN CIRCLE WORKING PLANS PARTY I
DIVISIONAL FOREST OFFICE Inwd. Regr. No. 108 Date 21/1/99 WORKING PLANS PARTY II S.C.

BHILS AND BHIL AGENCY.

1. Distraint is not to be had recourse to in the Bhil Agencies except with the cognizance of the Bhil Agent,* who can, if he thinks proper, represent to the Collector the advisability of staying proceedings, and of either granting remissions or allowing further time. (G. R. No. 47, dated 7th January 1874.)

2. It is not desirable to enforce revenue demands in a year of draught by harsh measures, but it is necessary to teach the Bhils to fulfil their engagements, and accordingly remissions should only be granted but sparingly, and every effort should be made in a good year to recover the arrears of a bad one. (G. R. No. 8776, dated 19th November 1889.)

3. A sum of money should be placed yearly in the hands of the Western Bhil Agent for supplying such Bhils as are willing to settle down quietly with bullocks wherewith to plough and grain to sow, on the understanding that the crops are to be considered the property of Government for the purpose of recovering the expenditure incurred, at the rate of one-third the outturn, the remainder being at the disposal of the cultivators themselves, a light plough assessment being paid by the latter in token of their ownership of the land. The cattle should also be branded and considered the property of Government until the advance is repaid.

The system of supplying the Bhils with bullocks in lieu of giving them cash wherewith to purchase them has the entire approval of Government. It is most advisable that these simple people should have as small a command as possible over the disposal of ready money. (G. Rs. Nos. 47, dated 7th January 1874, and 2291, dated 7th May 1874.)

4. The case of Bhils is different from that of other cultivators who may require advances, and loans may be granted to them without interest or security. (G. R. No. 1750, dated 17th March 1877.)

5. Very large sums should not be advanced unless there is a fair prospect of recovering them, but it is not expedient to fix any maximum limit. (G. R. No. 3173, dated 20th April 1885.)

6. No hard and fast rule can be laid down that fresh grants of takávi should not be made to those Bhils who had already once received it and paid it off, and that such loans should not be advanced to those who had for years past cultivated land without receiving assistance from Government. But the proper course for the Bhil Agent to follow is to discourage improvidence and encourge thrift and self-reliance among the Bhils.

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* Whenever it is possible, an Assistant Superintendent of Police will be stationed in Khándesh, and when such officer has passed his examinations, and is otherwise qualified, the duties of Western Bhil Agent should be performed by him. (G. R., P. D. No. 2455, dated 18th April 1890.)

The Bhil Agent should exercise great care and discretion in rejecting applications for fresh takávi advances from the old Bhil cultivators under the Agency. (G. Rs. Nos. 8958, dated 15th December 1890, and 574, dated 26th January 1892.)

7. The Collector of Khándesh is given discretionary power to exempt, as a special privilege, Bhils from assessment on account of the cultivation of alluvial lands. (G. R. No. 3473, dated 5th May 1883.)

8. The Collector of Khándesh may grant land to the Bhils under the Western Bhil Agency either rent-free for a term or at a reduced rate of assessment, a quarterly statement of such grants giving full particulars as to the area of land granted in each instance, its assessment, and the duration of the grant, together with the reasons for the grant, being submitted to the Commissioner. (G. R. No. 5262, dated 1st July 1884.)

9. The lands granted to the Bhils of the Khándesh District on leases at a reduced rate of assessment to keep them from crime should be continued to the lessees or their heirs so long as they cultivate the lands. (G. R. No. 1655, dated 11th March 1882.)

10. In 1868 the Collector of Khándesh issued a circular directing the insertion of a clause in the kabuláyats to be thereafter taken from the Bhils to the effect that a Bhil, to whom land was given free of charge for occupancy right for the purpose of cultivation, should, if he did not desire to retain the land, resign it to Government and should not transfer it to any other person. The acts of the Collector and his subordinates in taking such kabuláyats with effect from the date of the issue of the rules under the Land Revenue Code, are ratified. In future the form of kabuláyat sanctioned in Government Resolution No. 6210, dated 22nd August 1883, should be used in cases where Bhils are allowed to take up land without payment for occupancy right under the existing practice. (G. R. No. 7928, dated 26th October 1883.)

11. The Bhils, to whom Government have granted lands for cultivation in the Khándesh District free of occupancy price, are not entitled to the balance of the sale-proceeds of lands put to sale for the recovery of Government revenue, after the Government demands are satisfied. (G. R. No. 6806, dated 6th October 1887.)

12. The annual report on the working of the Western Bhil Agency in the Khándesh Collectorate should be forwarded to the Foreign Department of the Government of India and not to the Revenue and Agriculture Departments. (G. I., R. & A., No. 391-R-123-5, dated 8th August 1887.)

13. In the annual report on the working of the Western Bhil Agency, Khándesh, the area of land

given rent-free to the Bhils should be shown. (G. R. No. 485, dated 21st January 1886.)

14. The Bhil Agent is authorized to employ a pleader to represent the defendant, when a Bhil is sued in the Civil Court, whenever it appears to him to be desirable that such a course should be followed. Under these circumstances His Excellency the Governor in Council trusts that the High Court will issue orders * to the Subordinate Judges in Khándesh to inform the Bhil Agent when suits against Bhils are filed in their Courts. On the receipt of such information the Agent will in each case decide whether he should employ a pleader to defend the suit on behalf of the Bhil sued. (G. R. No. 6063, dated 24th September 1882.)

15. The provisions of the foregoing Resolution are extended so as to include cases in which Bhils are plaintiffs. The preliminary expense involved by the institution of the suit in the way of stamped paper can be met from the sum allowed to the office of the Bhil Agent as permanent advance, and, in case of the Bhil winning his suit, the money may be possibly recovered as damages from the party sued. (G. R. No. 7253, dated 13th September 1892.)

16. The Subordinate Judges in the Khándesh District should, whenever a decree is passed against a Bhil known to be such, send notice thereof to the Bhil Agent. (Letter from the Registrar, High Court, Appellate Side, No. 1323, dated 25th August 1887, to the District Judge, Khándesh; *vide* G. R. No. 6503, dated 27th September 1887.)

17. The work of Bhil Agent should, as far as possible, be concentrated in purely Bhil villages and with this view separate colonies of Bhils should be established, wherever tracts of waste land are available for the purpose in the western tálukas of Khándesh. (G. R. No. 8776, dated 19th November 1889.)

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* The orders were issued by the High Court in the following letter from the Registrar of the Court, Appellate Side, to the District Judge, Khándesh, No. 1265, dated 20th September 1882:—

"At the request of Government the High Court desires that you will request the Subordinate Judges in your District, whenever a suit is filed against a Bhil, to send a copy of the plaint to the Bhil Agent, in order that that officer may assist the defendant to retain a pleader if he thinks fit to do so. Postage will be paid by service stamps."

(G. R. No. 6869, dated 3rd October 1882.)

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DIVISIONAL FOREST OFFICE
SOUTHERN CIRCLE.
WORKING PLANS PARTY II.

FINANCE AND RESOURCE.

[*Note.*—Rules of the Civil Account Code mentioned in this chapter relate to the Sixth Edition of the Code.]

PART I.—ACCOUNTS.

1. In all settlements, revisions of settlements, grants of compensation, takávi advances, balances of all kinds, and in every species of account, charge or receipt, the use of 'pies,' the fractional divisions of an anna, should be abolished by striking out the amount if below six pies and entering one anna if otherwise. Further, in all settlements, revisions of settlements, grants of compensation, takávi advances, and other revenue transaction as distinguished from one of accounts the use of annas should as far as possible be dispensed with. In assessments they never should be used : in distributions of assessment either into instalments or shares the use should be avoided where possible.

The only exceptions to this rule which can be allowed are noted below :—

1. Fines and Forfeitures.
2. Savings of Establishments.
3. Deposits.
4. Interest.
5. Deductions for the Funds.
6. Pensions.

(G. I., F. D., No. 2, dated 3rd January 1861, republished in the *B. G. G.* at page 86 under G. N. dated 15th idem.)

The foregoing orders do not apply to assessments already fixed or to sales of Government Acts. (G. R. No. 1240, dated 14th March 1861.)

2. The orders of the Government of India do not authorize the abolition, in account, of fractions of annas, but the avoidance of such fractions in all settlements or orders originating charges. The column for pies should not therefore be discontinued. (G. N., dated 21st August 1861, published at page 324 of the *B. G. G.*)

3. Fractions of the anna should, as far as may be convenient, be avoided; but it is not desirable that the column for pies should be altogether abolished from the public accounts. If such fractions occur in the earlier stages of the accounts, it is necessary to record them, but in the later stages they may, as is now done, be thrown out with advantage. (G. I., F. D., No. 1307, dated 25th February 1874; *vide* G. R., F. D., No. 770, dated 9th March 1874.)

4. In the discharge of claims against the Government, payment should be made down to pies, and as ruled in the foregoing order, pies should be recorded in the earlier stages of the accounts, but thrown out in the later stages.

This order applies to all payments by Government in whatever Department they are made. (G. I., F. D., No. 932, dated 14th June 1878; *vide* G. R. No. 2235, dated 25th idem.)

5. Except on very emergent and temporary duty, persons employed in the Account Branch are not to be transferred by Collectors to other work without their places being supplied. (G. R. No. 1170, dated 24th September 1867.)

6. The following rules are sanctioned for the general regulation of the supply of police guards by Local Governments for Imperial purposes. Their general principle is that a Local Government is bound, in consideration of the assignment made to it for Provincial services, to maintain such order within its jurisdiction as a civilised administration should maintain and to render such services to the several Departments of the State as would have been rendered without charge before the Provincial revenues were separately assigned :—

(I) No charge shall ordinarily be made against the Imperial Government by a Local Government for guards supplied for ordinary service to any Department to which guards were supplied for a similar service without charge before the Provincial allotment was made.

(II) No charge shall be made against the Imperial Government for any Police service, unless substantial expenditure is actually incurred in its execution. The pay of men detached from the regular Police force, whose places are not filled up, shall not be charged to the Imperial Government.

(III) It is primarily for the Local Government to judge whether in any case a Police guard that may be asked for by an Imperial Department is necessary. But if such a demand is disallowed, and the Imperial Department does not acquiesce in the decision of the Local Government, the case should be referred to the Government of India in the Home Department.

(IV) If the ordinary demands upon the Police force of any province for the general service of any Imperial Department grow so as to cause, upon the whole, a considerable increase of expense, the Imperial Government will consider the claim of the Local Government to an increased assignment.

(V) If any abnormal demand causing extra Police expenditure is made by the Government of India, the additional expense will be an Imperial charge. For example, if a camp of military exercise is assembled, or a Vice-Regal Darbár held, or if some extraordinary system of public works is inaugurated, and it is found in consequence necessary to employ extra Police, the Government of India will pay the charge.

(G. I., H. D. Nos. 69-3981, dated 31st December 1873, and 1-82, dated 16th March 1874; *vide* G. R. No. 1081, dated 2nd April 1874.)

7. As Government have agreed to bear half the charge on account of supplies and services and contingencies in respect of the Police establishment for the Karáchi Harbour, and as the Police are paid in the first instance from Provincial revenue, the whole of the charges should be paid by Government first, the moiety due from the Port Trust being subsequently recovered. (G. R. No. 3436, dated 2nd October 1891.)

8. All deposit money paid into any Department must, as a general rule, be in the form of Government securities.

No public officer in any Department should receive deposit money without at once bringing it to credit in whatever public accounts he may have to keep, or, if he has none, without paying it with a clear specification of its nature, into the treasury to which his cash transactions would naturally be subordinate. (G. R. No. 2402, dated 14th August 1872.)

9. Grants to relieve pressing cases of distress caused by floods, &c., should be made from Provincial funds. The rule is that the Local Government should defray all miscellaneous charges from Provincial revenues unless some unforeseen item should arise, so considerable as to cripple Provincial resources. (G. I., F. D., No. 4639, dated 27th December 1872; *vide* G. R., R. D., No. 318, dated 18th January 1873.)

10. The question whether any expenditure on famine relief works or on gratuitous relief is Imperial or Provincial is decided by the Provincial Contracts. Provincial resources must be exhausted before Imperial revenues can be indented upon when charges under "33, Famine Relief" are wholly Provincial under the contract in force. (G. I., R. & A., No. 1143-23-1, dated 5th August 1895; *vide* G. R., R. D., No. 7116, dated 13th September 1896.)

11. With a view to clearing off revenue deposits outstanding in the public accounts the Commissioners at the time of their inspections should enquire into any items which appear to be incorrectly held in deposit or the payment or adjustment of which appears to be unduly delayed. (G. R. No. 2209, dated June 1884.)

12. Fines levied by Heads of Departments from their subordinates for neglect of duty or misconduct should not be appropriated in any way at the discretion of the officers imposing them. (G. R. No. 4113, dated 5th October 1876.)

13. If a Political Agent collects subscriptions to such a fund as a "Race Fund," it should be in his private and not in his official capacity, and such a fund should not be passed through the public accounts. (G. R. No. 1480, dated 19th May 1885, and G. R., P. D., No. 3466, dated 5th June 1885.)

14. It appears to be, as a rule, the practice that money received by the Police Accountant is kept,

pending disbursement, in his custody in a separate box which is deposited in the Huzúr Treasury. As the Police Accountant works in direct subordination to the Huzúr Treasury Officer under the rules framed by the Commissioners, there is no objection to the deposit of the sealed box in the treasury; but the Huzúr Treasury Officer as the representative of the Police Superintendent, and not the Police Accountant, should be the custodian of the money, and be regarded as responsible for its security. It is possible that this responsibility is generally understood and accepted, but it would be as well that an authoritative declaration of its existence should be made.

As regards the money kept in this chest, it appears that the following items of receipts pass through the hands of, and are at times retained by, the Police Accountant pending payment to the proper parties:—

(*a*) Permanent Advance, (*b*) Undisbursed pay, (*c*) School Fund, (*d*) Horse Fund, (*e*) Sale proceeds of clothing, (*f*) Sale proceeds of empty boxes of printed forms received from the Central Press, (*g*) Sale proceeds of arms, (*h*) Furlough pay of men of Burma Military Police, (*i*) Sale proceeds of estates of men of Burma Military Police, (*j*) Rewards to Policemen for detecting crimes received from the other districts, (*k*) Money received from one Chief Constable for transmission to another for the purpose of being credited in the Treasury, (*l*) Money received from the Tálukas, (*m*) Petty Supply Money, (*n*) Office Contingencies, (*o*) Police Watchmen and Rámoshis' pay, (*p*) Money realized under Acts XVI of 1861 and VI of 1863, (*q*) Batta to Constables received from Courts for attending as witnesses.

The retention of sums received under most of these heads by the Police Accountant is contrary to rule and unnecessary. It has facilitated frauds in the past, and the abolition of the practice will not be productive of any inconvenience if the rules prescribed below are adopted. Except therefore in the case of (1) the Permanent Advance and (2) Undisbursed pay, there is no reason why any money should be kept in the hands of the Police Superintendent, or of his representative, beyond a single day. In the former of the two exceptional cases just mentioned, no payment into the treasury is of course possible, while undisbursed pay may be retained until the submission of the subsequent month's pay bill when it must be accounted for.

All sums paid in under the remaining heads should be dealt with as follows:—

School Funds Receipts.—These should be paid into the Savings Bank daily as received. The rule fixing 4 annas as the minimum amount, which Banks will receive, does not apply to such accounts. Money required for the average petty expenditure of a month for the school should be drawn from this account in the form of a Per-

manent Advance, which should be recouped, as a rule, once a month.

Horse Fund.—Monies relating to this fund should be dealt with in accordance with Rule 2 of the Rules for Mounted Police Funds issued under Government Resolution, Judicial Department, No. 2935, dated 3rd June 1890, according to which all monies belonging to these funds are to pass into the Accounts of the District Treasuries and be treated as those of an Excluded Local Fund.

Sale proceeds of clothing should be paid as received into the Treasury, and will be credited to Clothing Receipts by the Accountant-General's office.

Sale proceeds of empty boxes received from the Central Press should be paid when received into the Treasury, and will be credited to "Printing and Stationery, other Press Receipts, Government Central Press" by the Accountant-General's office.

Sale proceeds of arms should be paid daily into the Treasury, and will be carried to the credit of 'Police, Miscellaneous' by the Accountant-General's office.

Furlough pay of men of Burma Military Police.—Remittance Transfer Receipts by which this is remitted should not be cashed but made over to the drawee to realize. On receipt of a Remittance Transfer Receipt for furlough pay for two or more men of the Burma Police Force the money should be paid into the Treasury, and the several drawees interested summoned to take what is due to each.

Sale proceeds of estates of Burma Military Police should be handed over to the officer who administers such estates.

Rewards to Policemen for detecting crimes received from the other districts.—The rewards should be drawn on regular bills countersigned by the officer empowered to make the award. The portion payable at the táluka should be paid by 'Transfer,' cash being drawn only for the amount payable at the Huzúr which should be disbursed on the day of receipt, if practicable.

Money received from one Chief Constable for transmission to another for the purpose of being credited into the Treasury and money received from the tálukas.—The exact nature of the receipts under these two heads is not clear. If by the latter is meant sums of money realized in any way by Chief Constables at tálukas, these should always be paid into the Táluka Treasury. If, however, the money referred to in both or either of the above descriptions is undisbursed pay, it should be returned to the representative of the Superintendent of Police at the Huzúr, and be treated as such.

Petty Supply Money and Office Contingencies.—These form part of the Permanent Advance, and are subject to the same rules.

Police Watchmen and Rámoshis' pay should be paid into the Treasury daily, and will be carried to the credit of 'Police,' expenditure being drawn on regular establishment bills.

Money realized under Acts XVI of 1861 and VI of 1863.—These should be accounted for in accordance with the following rules:—

1. Receipts and payments on account of transactions under these Acts should be recorded by the Treasury Officer in personal ledgers in the manner laid down in Articles 355-359 of the Civil Account Code.
2. The District Superintendent of Police should remit to the Treasury all fees recovered under the Acts, distinguishing between those under Act XVI of 1861 and those under Bombay Act VI of 1863.
3. Withdrawals for meeting expenditure should be made on cheques or on receipts in Form 31, Civil Account Code, Volume I, signed by the District Superintendent of Police.
4. At the end of December each year the balance (if any) remaining at credit of the account should be adjusted by the Treasury Officer in consultation with the District Superintendent of Police, so as to have no balance on the first day of the succeeding year.

Batta to Constables received from Courts for attending as witnesses should be paid daily into the Treasury, and will be carried to the credit of 'Police, Miscellaneous.'

(G. Rs. Nos. 3132, dated 18th September 1890, 3643, dated 10th September 1892, and 3979, dated 3rd December 1894.)

15. The Government of India approves of the arrangements in force in the Bombay Presidency under which fees on account of batta to witnesses are received and kept in deposit, payments out of the sums so received being made without showing the transactions in the general accounts of the Presidency. The local authorities are responsible for seeing that the rules effectually secure the due accounting for these receipts. (G. I., F. & C., No. 992, dated 13th March 1891; *vide* G. R. No. 1144, dated 22nd March 1893.)

16. The system existing in the Bombay Presidency of collecting copying and comparing fees in cash may be continued. The fees should be brought to account in the Názir's books, and that officer will be responsible for the custody of these funds till payments are made to copyists and the comparing fees are paid into the Treasury at the end of each

month. (G. I., F. & C., No. A-129, dated 12th January 1893; *vide* G. R. No. 1144, dated 22nd March 1893.)

17. All sums noted for recovery on pay certificates sent from England should, when recovered, be treated as final receipts in India, and the recovery, with the date thereof, immediately advised to the Secretary of State. (S. of S. No. 84, Finl., dated 18th February 1875; *vide* G. R. No. 1433, dated 29th April 1875.)

18. Whenever work is done in England entirely under the control of the local authorities in India, arrangements should be made for effecting all payments on account of such work without the intervention of the India Office. (S. of S. No. 75, dated 27th February 1879; *vide* G. R. No. 1562, dated 6th May 1879.)

19. The transmission to the India Office of the duplicate vouchers to the whole of the Account Current should be dispensed with; the duplicate schedules should, however, continue to be sent. (S. of S. No. 335, Finl., dated 4th September 1879; *vide* G. R. No. 3829, dated 3rd November 1887.)

Paid passage money for a Spanish prisoner, as per G. R. No. 2316, dated 30th May 1876.

20. It is not sufficient to include items of the nature of the one noted in the margin, which occurred in a Bombay Civil Disbursements Schedule of the Account Current for the month of June 1876, in view to their recovery. The facts in connection with them require to be specially represented either in a Secretary's letter or in a letter from the particular Government which may be cognizant of them. (S. of S. No. 141, dated 11th May 1882; *vide* G. R. No. 2334, dated 28th June 1882.)

21. The procedure in regard to the recovery by the Secretary of State of the cost of books supplied to the British Museum and the Bodleian Library is that the Local Government addresses the India Office giving particulars of the claim preferred. The number and date of the Government despatch forwarding each claim should be communicated by the Department of the Secretariat concerned to the Accountant General with a view to their being quoted in the Account Current against the debit arising out of the claim. (G. R. No. 2906, dated 3rd August 1882.)

22. The sterling of the amounts due from the Woolwich, Netley and Gosport parties should be stated on the certificates of barrack damages at Devlali, the rate of conversion being that in force for the payment of troops at the time of embarkation.

It is not necessary that the India Office should be acquainted with the amounts to be apportioned to the Public Works and Commissariat Departments, as the sums certified to be due in respect of the Woolwich, Gosport and Netley parties will, when

received from the War Office, be credited to the Bombay Government through the Account Current, instead of being treated as final receipts in England as heretofore, and any apportionment that may be necessary can then be made by the Account Officers of the Presidency.

All recoveries on account of barrack damages at Devláli should be credited to Indian revenues in the accounts of the War Office with the India Office, instead of being partly so adjusted and partly remitted to the Officer Commanding at Devláli Depôt. (G. R. No. 2313, dated 7th July 1890.)

23. Article 12 of the Civil Account Code, prohibiting the issue of duplicates or copies of lost or missing receipts or vouchers, does not apply to duplicates of Custom-house receipts granted under Section 200 of the Sea Customs Act, 1878. (G. R. No. 1450, dated 19th April 1882.)

24. There are no legal means by which money subscribed by the public for one particular purpose can afterwards be diverted to any other purpose, except with the concurrence of the subscribers. (L. R. No. 205, dated 15th February 1883; *vide* G. R. No. 867, dated 2nd March 1883.)

25. The Superintendent of Stamps is authorized to recover from the Berár Administration its proportion of the cost of packing and other charges in connection with the supply of stamps to that Administration. (G. R. No. 2169, dated 13th August 1887.)

26. The Accountant General should print a monthly statement of Provincial Receipts and Expenditure in the *Government Gazette* for general information. Every quarter a brief explanation should be attached explanatory of any considerable variations between the progressive total and proportionate estimate. (G. R. No. 3007, dated 8th November 1887.)

27. The Accountant General should furnish to Government by the beginning of the second week of every month a statement showing the approximate Provincial Receipts and Expenditure in the previous month (in the Civil Department) as compared with the proportionate estimate. The Accountant General should also furnish to Government a copy of the telegram sent by him to the Comptroller General on the 15th of each month, showing the receipts and expenditure under the principal heads. (G. M. No. 1425, dated 20th March 1899.)

28. The Accountant General should furnish Government with a copy of his Appropriation Report on the Accounts of the Government of Bombay. (G. R. No. 3596, dated 28th October 1890.)

29. The employés of the Sind Book Depôt should be treated as Government servants and the profits of the Depôt credited to Government. (G. R. No. 2321, dated 14th June 1889.)

30. The transhipment fees on opium realized at the ports should be credited to II. Opium and not to VII. Customs. (G. R. No. 1441, dated 30th April 1890.)

31. All tables required for incorporation in the Finance and Revenue accounts and Miscellaneous statistics relating to the finances of British India, Part III, should be transmitted to the Finance and Commerce Department of the Government of India within three months after the close of the year to which they relate. (G. I., F. & C., No. 2714, dated 5th June 1890; *vide* G. R., R. D., No. 4144, dated 14th idem.)

32. As the Mámlatdár in disposing of "Possession" cases acts in his capacity as a Land Revenue officer, to which head his salary, when so engaged, is debited, any receipts paid into the treasury in connection with such suits should be credited to the same head. (G. R. No. 3397, dated 9th October 1890.)

33. The Accountant General is authorized to accept cheques signed by Mámlatdárs in connection with the estates administered by the Tálukdári Settlement Officer. (G. R. No. 438, dated 1st February 1894.*)

34. In cases not otherwise specially arranged for, instead of direct cash payments being made by disbursing officers of Government to Native States, the Account Officer whose duty it is to audit and pass any payment to a Native State should request the Civil Accountant General of the Government with which the State is in political relation to make the payment (or give the credit) and debit it to him. (G. I. No. 6255-A., dated 24th December 1894; *vide* G. R. No. 84, dated 9th January 1895.)

35. The sale proceeds of empty boxes disposed of by heads of offices to whom boxes containing printed forms are despatched from the Government Central Press should be credited to the head of account corresponding to the Department which sells the boxes and not to the head "Printing," and the credits need not be communicated to the Government Central Press. (G. R. No. 90, dated 8th January 1898.)

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* By Government Resolution No. 1, dated 3rd January 1894, the Mahálkari of Hálol and the Mámlatdár of Kálol have been similarly authorized to sign cheques on behalf of the Collector of the Panch Maháls for certain estates in that district.

PART II.—AUDIT AND CONTROL.

1. The Civil Auditor should take steps to bring constantly before the Collectors the state of the audits of their Collectorates. (G. R., R. D., No. 1088, dated 17th March 1860.)

2. The Government of India receives from Accountants General, by telegraph, returns of the principal revenues and expenditure, and of the cash balances, as soon after the end of each month as the figures can be ascertained.

The promptest possible receipt of these figures for all India is necessary that the Government may be acquainted with the contemporary condition of the finances.

An Accountant General cannot contribute the figures for all the treasuries in account with him until he receives them from the District Officers.

But District Officers seem not always to remember how much depends upon absolute punctuality on their part; consequently, defaults frequently occur, and the Government of India is needlessly deprived, by some trivial neglect in a few, perhaps, unimportant districts, of information which it is essential that it should possess.

The Local Governments should visit with severe displeasure any avoidable delay on the part of any District Officer in the despatch of his first and second lists of monthly payments with schedules and vouchers, together with the Cash Balance Report and the Cash Account with schedules and papers complete.

Each Accountant General should bring to the immediate notice of the Local Government any default in this matter by any of the District Officers in account with him.

(G. I., F. D., No. 1478, dated 27th March 1879; *vide* G. R. No. 1256, dated 9th April 1879.)

3. The Accountant General is an officer of the Government of India and the system of the Public Accounts is controlled by the Governor General in Council and the Secretary of State. If, therefore, any Local Government considers that it has cause to complain of carelessness on the part of the Accountant General, or that it has discovered grave defects in the system of the Public Accounts, the proper course is to address the Government of India.

It is not expedient that a Local Government should discuss, in a published document, questions awaiting decision by the Governor General in Council, or which can only be decided by His Excellency in Council, or the propriety of inter-provincial adjustments. It is a well-known and obviously convenient rule of the administration that questions under reference to superior authority, or concerning the jurisdiction of superior authority, must not be made the subject of public discussion, and care should be taken to avoid any transgression of this rule.

(G. I., F. & C., No. 1762, dated 9th December 1879.)

4. When the proceeds of sale of old materials would be trifling and the articles are not sold but retained for possible use, the Accountant General is authorized to admit, without reference to Government, the explanations of the officers concerned as to the disposal of the articles. (G. R. No. 4538, dated 22nd December 1879.)

5. The Government of India does not pledge itself, under all circumstances, to fill a vacancy in the office of Comptroller General by the promotion of an Accountant General, or a vacancy in the office of Accountant General by promotion from the Enrolled List, or a vacancy caused by the transfer or promotion to a higher class of a Covenanted Enrolled Officer by the promotion of a Covenanted Enrolled Officer from a lower class.

The Local Government must, immediately, reappoint in his proper relative place in the general administrative Staff any Covenanted Enrolled Officer who is permitted or required by the Government of India to leave the Department, relegating, as necessary, to lower rank and emoluments the junior officers, acting and substantive, displaced in consequence of the reversion of the Enrolled Officer.

In future, no acting promotion will be given in the Financial Department, in consequence of the absence of an officer on privilege leave, unless an officer is transferred from another station to fill the place of another officer, or required to perform decidedly more responsible and onerous duties.

(G. I., F. & C., No. 3577, dated 4th November 1880; *vide* G. R. No. 4179, dated 26th idem.)

6. The Accountant General should depute a gazetted officer on the staff of his office to inspect and audit half-yearly the accounts kept in the Chief Presidency Magistrate's Department, a report of the result of each examination being furnished for the information of Government. (G. R. No. 2705, dated 22nd July 1882.)

7. It is the duty of the Accountant General to exercise a general control over the Collectors in all matters connected with the Account Department, and a Collector is therefore bound to carry out all instructions given to him by the Accountant General on such subjects unless special circumstances would seem to preclude him from so doing, in which case the question can be referred to Government for orders. At the same time, bearing in mind the position occupied by a Collector, it is expedient that the Accountant General should, when issuing orders to a Collector or pointing out any error which has apparently been committed, do so with courtesy and consideration.

In the reference of any difficulty to Government, officers should abstain from offering comments or censure upon the conduct of others, leaving it for

Government to find fault when it appears to be deserved.

(G. R. No. 2936, dated 4th August 1882.)

8. The submission to Government of the monthly abstract cash account of the Government Central Press should be discontinued, the accounts being checked by the Accountant General. (G. R. No. 417, dated 29th January 1883.)

9. When power is given by law or rule to specified officers to prescribe the amounts of charges, subject to a provision that maximum rates fixed shall not be exceeded, the Audit Department cannot interfere with the discretion given by rule, and should therefore pass without question charges which are within the maximum rates prescribed. (G. R. No. 3053, dated 20th August 1883.)

10. The Government of India intend that statements of cash actually credited as revenue should be furnished by the Accountant General to the controlling revenue authority for comparison with, and verification of, the realizations shown in the return of demands, realizations and balances which is sent to the controlling revenue authority by the Collectors of revenue. The controlling revenue authority intended by the Government of India is the Board of Revenue or Financial Commissioner of other Provinces, corresponding generally with the Divisional Commissioner in Bombay. There is, therefore, some ground for the contention that the Divisional Commissioner, and not the Collector, is the controlling officer. On the other hand, it would not be possible in Bombay to place the whole of the duties indicated in Articles 4, and 22 to 25 of the Civil Account Code on the Commissioner. These duties are in fact divided between the Commissioners and Collectors, and the Commissioner does not exercise his check on the Collectors' accounts by comparing the above named statements and returns in his office, but by means of the inspections made by him when on tour. With a view to increase the efficiency of the Commissioners' check over Land Revenue receipts, the two returns noted in the margin proposed by the Accountant General are sanctioned for adoption. Return No. 1 should be prepared in the Collector's revenue office, and not from treasury books (*vide* para. 5 of G. I., F. & C., No. 1604, dated 13th June 1884; G. R. No. 2530, dated 21st July 1884.) The collections made should be compared and agree with the monthly statements received from the Accountant General under the Civil Account Code, Articles 4, and 22 to 25. Corrections of over and short credits should be watched for until actually traced. Return No. 2 should be prepared by the Accountant General from his closed accounts, and issued to the Commissioners on the

(1) Return of Land Revenue Demands, Collections, and Balances for the four months ending 31st July.

(2) Monthly Return of Land Revenue Collections in the — Division during April.

10th of the second month following that to which it relates (*e. g.*, that for April on 10th June and so on). In the Commissioners' offices it should be dealt with in accordance with the Account rules mentioned above. This return, being based on the accounts, cannot be altered save by plus or minus entries in the accounts of a later month; connective entries of this kind should be shown in red ink with the sign + or — and a reference to the month of error given. For March a final return should be issued about the 10th of August showing all corrections made in the final accounts for March, which are kept open for correction of errors up to 15th July.

The controlling officers for checking accounts in respect of the heads of receipts noted below are those specified against each head :—

Heads of Receipts.	Controlling Officers.
Land Revenue ...	Commissioners.
Opium, Salt ...	Commissioner of Customs, Salt, Opium and A'bkári.
Stamps	Superintendent of Stamps.
Excise	Commissioner of Customs, Salt, Opium and A'bkári.
Provincial Rates ...	Commissioners.
Customs	Commissioner of Customs, Salt, Opium and A'bkári.
Assessed Taxes ...	Commissioners.
Forest	(Already arranged for by Forest Code).
Registration... ...	Inspector-General of Registration.
Tributes	Commissioners.
Law and Justice ...	Fines (already arranged for.)
Jail Receipts ...	Inspector-General of Prisons.
Marine	(Already arranged for.)
Education	Inspectors of Schools or Director as the latter officer may arrange in each class of receipt.
Medical	Surgeon-General with the Government of Bombay.
Scientific and other Minor Departments.	The Commissioners; the control of the Director of Agriculture being restricted to the Poona Botanical Gardens and the Experimental Farms under him.
Interest	Usually the Accountant General, but in the following five cases the Commissioners :— 1 Advances to cultivators. 2 Law charges. 3 Unpaid portion of purchase-money of waste lands. 4 Unpaid portion of commutation of land tax. 5 Arrears of revenue.
Receipts in aid of Superannuation.	Accountant General.
Stationery and Printing.	Superintendent of Stationery, Superintendent of the Government Central Press, or, in both cases, Government.

Miscellaneous	... The Accountant General, except in the following cases :—	
	Treasure Trove. Sale-proceeds of Darbár presents. Sale of old stores and materials. Sale of lands and houses. Contributions. Rents, Rates and Taxes. Miscellaneous fees, fines, &c. Extraordinary items . Miscellaneous ...	In these cases the best arrangement for each officer will be to advise the Accountant General of the amount paid into the treasury, so that credit may be traced for the sum alleged to be paid in.

(G. Rs. Nos. 2362, dated 9th July 1884, 912, dated 28th March 1885, and 3601, dated 27th November 1886.)

11. The preparation of the A'bkári accounts should be under the supervision of the Collectors, and the Commissioner of Customs, Salt, Opium and A'bkári should not deal directly with Mámlatdárs and A'bkári Inspectors without the intervention of the Collector. Collectors generally have no special ábkári staff to whom the duty of preparing the accounts can be assigned. The returns furnished to the Commissioner must, therefore, be compiled in the Collector's Account Office, but they should be scrutinized and signed by the Collector or one of his Assistants or Deputies, other than the officer in charge of the treasury. (G. R. No. 2222, dated 4th August 1885.)

12. The Commissioner in Sind, the Political Resident, Aden, the Agent to the Governor General, Baroda, and the Political Agent, Cutch, are the proper authorities to control the ábkári receipts for their respective charges, and the Accountant General should forward extracts from statements of receipts to them for control and not to the Commissioner of Customs, Salt, Opium and A'bkári. (G. R. No. 3572, dated 25th November 1886.)

13. The accounts of the salt revenue in Sind should be audited in the office of the Commissioner in Sind instead of in that of the Collector of Karáchi. (G. R. No. 1477, dated 13th June 1887.)

14. The Governor in Council does not question the authority of the Accountant General to satisfy himself that charges are consistent with the Code as correctly interpreted, but this should be done, not by checking bills duly countersigned, but by communicating with the controlling officer who is responsible for the chargesincurred. (G. R. No. 2141, dated 11th August 1887.)

15. The Accountant General should report to Government such officers as do not submit, with punctuality, the returns due to him by them. (G. R. No. 611, dated 28th February 1888.)

16. For audit purposes details and sub-vouchers should be furnished for articles purchased for subsequent distribution and for purchases made in the

districts, out of the amount of Rs. 2,000 allowed to the Commissioner in Sind on account of Toshá-khána contingencies. In the case of money devoted to secret political service, no details or sub-vouchers should be required by the Accountant General, and such payments should be admitted on the responsibility of the Commissioner in Sind. (G. R. No. 1534, dated 2nd April 1892.)

17. 1. An audit officer before admitting in audit any charge against the public revenues, which requires the sanction of the Secretary of State, must satisfy himself that that sanction has been accorded either by general or by special order of the Secretary of State. The cases in which that sanction is necessary are stated in Article 277 of the Civil Account Code; for the admission of any charges which are not stated in that article to require the sanction of the Secretary of State, the authority of the Government of India (or, in classes of cases for which the Government of India has delegated its powers to Local Governments, of the Local Government) is sufficient.

2. In applying the rules in the article referred to above, audit officers may assume that all the provisions of the Civil Service Regulations, the India Army Regulations, the Public Works Codes, the Forest Code, and any other authorized Code have received the sanction of the Secretary of State in all cases in which that sanction is necessary. They may, therefore, admit, without requiring the sanction of the Secretary of State, any pensions, acting allowances, or other allowances which are admissible under the rules of those Codes. Any allowances which are in excess of those admissible under those Codes will require the sanction of the Secretary of State if they come within the terms of clauses (1) and (4) of Article 277.

Audit officers may also assume that any general sanctions issued before 1889 (such, for example, as the orders granting personal allowances to Military officers in the Police in some Provinces and the rules under which rewards are granted to officers for passing language examinations) had duly received the Secretary of State's sanction when that is necessary, although under the procedure in force up to that year the orders were communicated to audit offices on the authority of the Government of India only.

3. Any objection raised to any order issued by the Government of India will be reported to the Secretary of State for information if the objection is overruled by the Government of India, and for the required sanction if the objection is not overruled. The Military and Public Works Departments of the Government of India must, therefore, refer any such objection to the Finance Department before disposing of it.

(G. I., F. & C., No. 916-Ex., dated 4th March 1893; *vide* G. R. No. 1069, dated 17th idem.)

18. The Government of India have no desire to interfere with the procedure which each Local Government adopts in respect of examining and reviewing the state of its Provincial Accounts as a whole. But the general condition of the provincial finance in each province is a matter in which the Imperial Government have a most important interest. Copies of any general reviews of their Provincial Accounts and Estimates by the several Local Governments and Administrations should, therefore, be communicated by them to the Finance and Commerce Department of the Government of India for their information apart from any necessity that may arise upon them for obtaining orders upon individual points. (G. I., F. & C., No. 2564-A, dated 23rd May 1894; *vide* G. R. No. 1935, dated 8th June 1894.)

19. Copies of the Financial Statement of the Government of Bombay presented every year to the Local Legislature under the rules made under Section 2 of the Indian Councils Act, 1892, should be furnished to the Government of India. (G. I., F. & C., No. 3334-A, dated 29th July 1898; *vide* G. R. No. 3599, dated 12th August 1898.)

PART III.—OFFICIAL CORRESPONDENCE.

1. All Resolutions and Orders of the Government of India bearing on the Military Finance Department, which are published in the Calcutta Government Gazette, should be republished in the Official Gazettes of the other Governments. (G. I., F. D., No. 13083, dated 24th October 1861; *vide* G. Ms. Nos. 1080 and 1081, dated 12th December 1861.)

2. All notifications affecting finance or currency published in the *Gazette of India* should invariably be republished in the *Bombay Government Gazette*. (G. R. No. 1005, dated 19th March 1880.)

3. In all cases where the subject upon which reports are called for by the Government of India from the Accountants General is of a general character and not purely a matter of departmental detail or routine, the reports should be submitted by those officers through their respective Local Governments and Administrations, so as to afford them an opportunity of recording any observations which may appear desirable. (G. I., F. D., No. 484-A, dated 23rd September 1862.)

4. With the view of saving clerical labour, Heads of Departments should submit, through the offices of Audit and Account, instead of direct to Government, any applications regarding which it may appear from their records to have been customary for Government to consult those Departments in the first instance. But the references should be confined to matters of finance, pay and leave of absence, subjects which are of a political or administrative character being forwarded direct to Government. (G. C., R. D., No. 1543, dated 12th April 1865, and G. R., R. D., No. 407, dated 1st February 1866.)

5. Whenever an application is sent to an Accountant General for any relaxation of rule, he should return the same to the officer preferring it. Where, however, this is not the case, he should forward it to the Local Government. For instance, if an officer entitled to privilege leave, or desirous of obtaining sanction to the expenditure of money for which budget provision exists, sends his letter through the Accountant General, the latter should send it to Government with his remarks. If, however, it is for the payment of acting allowance to some one who is not entitled to it, or for an extraordinary grant of money which has not been provided for, then the Accountant General should return it to the officer who sent it to him. (G. I., F. D., Nos. 2052, dated 7th August 1873, and 3051, dated 19th November 1873; *vide* G. R. No. 4305, dated 9th December 1873.)

6. Copies of the following report of the Accountant General, No. T. A. B.-19790, dated 18th February 1882, were forwarded to all Civil De-

partments of the Secretariat for information and guidance:—

"The undersigned has nothing to add to the remarks already made by him, and which are embodied in the letter of the Political Superintendent under transmission. The objection taken to pass the indent for clothing is stated at length; and it only remains for Government to decide whether the clothing may be supplied or not.

"2. It is the Accountant General's duty, and he will be happy at all times to advise upon any questions relating to financial matters in respect to which information may be desired by Government. But he would respectfully submit, for the consideration of Government, whether in some cases references to this Department could not be dispensed with when it has already expressed an opinion on the subject. The second reference is frequently, it is found, on a point which it is wholly within the competence of Government to determine, and on which the Accountant General is not even entitled to offer an opinion. The Accountant General only makes this suggestion with a view to saving labour in both offices."

(G. R. No. 801, dated 4th March 1882.)

7. All applications for permission to write off irrecoverable balances of revenue should be submitted by departmental officers direct to Government and not through the Accountant General. (G. R., R. D., No. 3547, dated 8th January 1887.)

8. The attention of all Departments of the Secretariat is invited to the necessity of avoiding unnecessary references to the Accountant General and of specifying clearly the points on which his reports are called for, unless the points are obvious.

In making applications for sanction to incur expenditure in establishments or contingent expenditure, Heads of Offices should strictly observe the following rules:—

1. Every application must contain information upon the following points:—

(*a*) Whether the expenditure has been provided for in the budget.

(*b*) If no such provision has been made, whether it can be met from savings *under the head to which it will be charged.*

(*c*) If no such savings are expected, a re-appropriation statement should be submitted.

(*d*) If not provided for in the budget, why the necessity was unforeseen and why the expenditure cannot be postponed till the next year.

2. Where the application is for additions to, or revision of, establishments, a proposition statement must be forwarded (Civil Account Code, Article 57).

3. Where it is for contingent expenditure, the provisions of Article 98, Civil Account Code, should be kept in view and it must be explained why the charge cannot be avoided.

(G. Rs. Nos. 1217, dated 2nd April 1894, 2168, dated 2nd July 1894, and G. C. No. 3124, dated 12th July 1898.)

9. In matters of account in which the details of revenue administration are concerned, all references for instructions should be made by Collectors to the Accountant General through the Commissioners. (G. C. No. 1025, dated 13th July 1871.)

10. When officers appeal against an objection taken by the Accountant General's office, a copy of the objection statement should invariably be forwarded to Government, in view to obviate a repetition of the same by the Accountant General's Department, in its report. (G. R., F. D., No. 2290, dated 18th December 1871; *vide* G. M., R. D., No. 6485, dated 23rd idem.)

11. The Accountant General, Bombay, is authorized to communicate direct with the Financial Secretary of the India Office on matters of routine, such as the transmission of the last pay certificates of officers who proceed to Europe on leave, duty, or retirement, and of the Steam Postage accounts, the Shipping Master's accounts, duplicate packing accounts, annual journal and ledger, and the like. It will be understood that the following conditions must be strictly observed, *viz.*, that the communications now authorized must be restricted to the purpose of giving or seeking information on matters of detail, such as would not properly require a reference to the Government of Bombay or the Secretary of State in Council, and that they should on no account contain anything that might have the effect of giving instructions, or of modifying orders issued by the Government of Bombay or by the Secretary of State in Council. (S. of S., Nos. 5 and 20, dated 22nd January 1880; *vide* G. R. No. 757, dated 28th February 1880.)

12. The Accountant General should apply for the approval of Government before issuing circulars of the nature of his circular No. 87, dated 3rd November 1882, which directed the discontinuance of certain monthly statements which were till then submitted by Judicial officers, and the submission of certain others. (G. R. No. 5004, dated 27th December 1882.)

13. All proposals relating to expenditure debitable to the Jail Department, even of small amount, should be forwarded to the Inspector-General of Prisons for scrutiny before submission to Government and not direct to Government by the Police Commissioners. (G. R. No. 3194, dated 19th July 1877.)

14. Claims against officers in England should not be forwarded to the Secretary of State in a Secretary's letter, but only by the Government of India or by the Government of Bombay. (S. of S. No. 104, Finl., dated 22nd March 1877; *vide* G. R., P. W. D., No. 215A-1584, dated 27th November 1877, and G. M. No. 5152, dated 1st December 1877.)

15. Whatever an officer's opinion may be on the action of the Audit Department, there can be no reason why his replies and references should not be couched in temperate language, and the Governor in Council must repeat his injunctions that all official correspondence between Government officers is to be expressed in courteous and conciliatory terms. (G. R. No. 1142, dated 3rd April 1879.)

16. All correspondence concerning the Poona Cantonment in which the Cantonment Committee is concerned should be forwarded to Government through the General Officer Commanding the Poona Division of the Army as President of the Poona Cantonment Committee. (G. R. No. 2245, dated 19th July 1888.)

17. When orders sanctioning expenditure which the Financial Department is alone competent to sanction have been embodied, after unofficial reference to the Financial Department, in a Resolution issued by another Department, an expression of the fact that the concurrence of the Financial Department has been obtained should not be inserted in that Resolution, which should not be communicated by the Department of issue to the Accountant General, who will receive it directly from the Financial Department with an endorsement. (G. R. No. 3473, dated 17th November 1888.)

18. A Local Government when communicating to the Accountant General an order granting a concession or extension under the rules of the Civil Leave and Travelling Allowance Codes should at the same time communicate to him the recorded or stated reasons for granting the concession or extension. (G. R. No. 2451, dated 25th June 1889.)

19. The Departments detailed in the margin are administered directly in the Department of Finance and Commerce. All communications relating to the administration of these Departments should be addressed to the Secretary to the Government of India in the Department of Finance and Commerce.

Excise.	Post Office.
Customs.	Account Department.
Assessed Taxes.	Merchant Shipping.
Salt.	Ports and Port dues.
Opium.	Light-houses and Light dues.
Stamps.	Pilot Services.
Mint.	

Communications relating to any other branch of the administration, even though they contain applications for an increase of expenditure, or for any other financial concession, should be addressed to the Government of India in the Department in which the service to which the communication relates is administered. The Administrative Department of the Government of India will make the needful reference to the Department of Finance and Commerce.

(G. I., F. & C., No. 2601, dated 11th August 1883; *vide* G. R. No. 3253, dated 8th September 1883.)

20. Communications to the Government of India regarding the interpretation of the rules in the Civil Service Regulations should be addressed to the Finance and Commerce Department. Applications for the alteration or relaxation of the rules, or for special concessions in cases not exactly covered by the rules, in any Department other than those administered by the Finance and Commerce Department, should be addressed to the Secretariat of the Government of India in which administrative questions relating to the Department affected are dealt with. (G. I., F. & C., No. 5412, dated 25th November 1890; *vide* G. R. No. 4027, dated 9th December 1890.)

21. The Finance and Commerce Department of the Government of India should, as a rule, be supplied with three copies only (inclusive of the original) of all such correspondence as may be addressed to it in print. When, however, a communication relates to a matter that is certain or likely to be made a subject of reference to the Secretary of State, double the above number of copies should be supplied. (G. I., F. & C., No. 5337, dated 16th October 1889; *vide* G. R. No. 4385, dated 31st idem.)

22. References to the Government of India concerning objections raised by officers of the Account Department to proceedings or expenditure as not being within the powers of sanction of the local authorities should be accompanied by copies of the Account officer's objections and of any further explanations he may have given in connection with them. (G. I., F. & C., No. 3009-S.-R., dated 9th July 1898; *vide* G. R. No. 3488, dated 3rd August 1898.)

PART IV.—POWERS OF GOVERNMENT.

1. It is on many accounts indisputably necessary that all such matters as those relating to contracts with Navigation Companies for running lines of steam communication should be considered in the Finance Department of the Government of India before they are finally concluded. No such contracts should, therefore, be entered into either by the Government of India in the other Departments or by the Local Governments without previous submission to the Finance Department. (G. I., F. D., No. 777-A., dated 20th October 1862; *vide* G. M. No. 1553, dated 29th November 1862.)

2. The following rules have been prescribed by Her Majesty's Secretary of State for India to regulate the powers of the Government of India and of Local Governments and Administrations to enter into or sanction contracts and agreements involving liabilities on the part of the State:—

Statutory Rules.

The following provisions and restrictions are prescribed by the Secretary of State in Council, in exercise of the power reserved to him by Statute 22 and 23, Vict., Cap. 41, Section 1, and shall apply to all concessions, grants, leases, and contracts (except such as may be made under any special legislative sanction) made or entered into by the Government of India, or by a Local Government or Administration or other authority in India to or with any person, firm, company, syndicate, municipality, or other public body who or which has applied for the same for mining, milling, or any other industrial or manufacturing purposes (not being ordinary agricultural or settlement purposes), or for the purpose of any railway, tramway, water-works, or other undertaking of a like nature:

I.—No concession, grant, or lease of land, of mineral or forest rights, of right to water-power, or of right of way or other easement, or of any privilege in respect of land, of mineral or forest rights, of right to water-power, or of an easement, and

no contract involving the execution or maintenance by Government of works,

shall be made or entered into by the Government of India to, with, or in favour of any person, firm, syndicate, company, municipality, or other public body for any of the purposes above mentioned without the express sanction of the Secretary of State in Council,—

if such concession, grant, lease, or contract

(*a*) is intended to endure for a period exceeding ten years, and is not accompanied by an unconditional power of revocation or cancelment by the Government of India at any time during such period on the expiry of six months' notice to that effect, and imposes on the revenues

of India an annual liability in excess of fifty thousand rupees; or

(*b*) imposes on such revenues a charge or expenditure or liability to damages in excess of twelve lákhs of rupees; or

(*c*) involves the cession of property or rights of which the estimated value exceeds twelve lákhs of rupees.

II.—No concession, grant, or lease of land, of mineral or forest rights, of right to water-power, or of right of way or other easement, or of any privilege in respect of land, of mineral or forest rights, of right to water-power, or of an easement, and

no contract involving the execution or maintenance by Government of works,

shall be made or entered into by any Local Government or administration or other authority in India to, with, or in favour of any person, firm, company, syndicate, municipality, or other public body for any of the purposes above mentioned without the express sanction of the Government of India and of the Secretary of State in Council,—

if such concession, grant, lease, or contract

(*a*) is intended to endure for a period exceeding ten years, and is not accompanied by an unconditional power of revocation or cancelment by the Government of India at any time during such period on the expiry of six months' notice to that effect, and imposes on the revenues of India an annual liability in excess of fifty thousand rupees; or

(*b*) imposes on such revenues a charge or expenditure or liability to damages in excess of twelve lákhs of rupees; or

(*c*) involves the cession of property or rights of which the estimated value exceeds twelve lákhs of rupees.

III.—No such concession, grant, lease or contract shall be made by any Local Government or Administration or other authority in India to, with, or in favour of any person, firm, company, municipality, or other public body for any of the purposes above mentioned without the express sanction of the Government of India,—

if such concession, grant, lease, or contract

(*a*) is intended to endure for a period exceeding five years, and is not accompanied by an unconditional power of revocation by the Government at any time during such period on the expiry of six months' notice to that effect, and imposes on the revenues of India an annual liability in excess of five thousand rupees; or

(*b*) imposes on such revenues a charge or expenditure or liability to damages in excess of one lákh of rupees; or

(c) involves the cession of property or rights of which the estimated value exceeds one lákh of rupees.

IV.—No such concession, grant, lease, or contract shall be made by any Local Government or Administration or other authority in India to, with, or in favour of any joint stock company, except with the sanction of the Government of India, and subject to these rules so far as the same may be applicable.

V.—No transfer of any such concession, grant, lease, or contract, or of any part thereof, or any interest therein, or any under-letting, shall be recognized as valid except it be made with the express assent of—

(a) the Secretary of State in Council in cases falling within Rule I or II;

(b) the Government of India in cases falling within Rule III; and

(c) the Local Government or Administration in any other cases; with the proviso that a transfer or under-letting to a company will in all cases require the sanction of the Government of India.

And the Secretary of State in Council and the Government of India, as the case may be, may in his or their absolute discretion refuse such assent.

VI.—In every writing intended to express any concession, grant, lease, or contract which falls within these rules, it shall be expressly declared that such concession, grant, lease or contract is granted or made subject to them.

VII.—When the assent of the Secretary of State in Council is rendered by these rules necessary to the validity of any concession, grant, lease, or contract, or to the transfer thereof, it shall be signified under the hand of an Under Secretary of State; and when the assent of the Government of India is so required, it shall be signified under the hand of a Secretary of that Government.

VIII.—The foregoing Rules, I to VII inclusive, shall not apply to any concession, grant, lease, or contract for any of the purposes mentioned in Rule I, if made under any special rules issued or approved by the Secretary of State in Council.

Supplementary Rules.

Rule A.—In cases where it is considered expedient to grant concessions or to make agreements, such as those contemplated in the Statutory Rules, the deed of concession, or the agreement, if the rights under it are transferable, must be so framed that it will be beyond the power of the grantees or contractees to transfer their rights, or any part of them, except with the sanction of the Government of India, or of Local Governments and Administrations in cases coming within their cognizance.

B.—All such concessions and agreements will further be subject to any special provisions made by Government to meet particular cases or particular classes of cases.

C.—Before any concession or agreement of the class referred to is submitted for the approval of the Government of India, its terms should be considered in the Judicial Department of the Local Government, and by the highest legal adviser to that Government.

D.—The foregoing Rules shall not apply to any concession, grant, lease or contract for any of the purposes mentioned in the Statutory Rules, if made under any special rules issued or approved by the Secretary of State in Council.

(G. I., F. & C., No. 933 Ex., dated 20th February 1894; *vide* G. R. No. 1353, dated 16th April 1894.)*

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* These rules were sanctioned by the Secretary of State for India (Earl of Kimberley) in his following despatch to the Government of India, No. 46 (Public Works), dated 12th October 1893:—

"I have considered in Council your letter, dated 30th May 1893, No. 163 F. & C., on the subject of the proposed Rules determining the power of the Government of India and of Local Governments and Administrations to sanction contracts and agreements.

"2. By Rule A (Supplementary Rules) no transfer of a concession or contract may be made to other parties 'except with the sanction of the Government of India.' To these words should apparently be added the following, in accordance with Clause (1) at the close of your 5th paragraph: 'or of Local Governments and Administrations in cases coming within their cognizance.' And Rule V (Statutory Rules) will similarly require alteration. But it is not clear from the 5th paragraph of your Despatch to what extent you propose to give Local Governments full power to permit transfers, for the words 'cases falling under Rule III of the Statutory Rules, and therefore *primarily* within their cognizance,' would include concessions, &c., imposing on the revenues of India an annual liability in excess of Rs. 5,000, or a charge in excess of one lakh. I do not gather that this is your intention.

"3. You have rightly added Rule D, in order to avoid inconsistency with the ruling under which the Mining Lease Rules are exempt from the operation of the Statutory Rules.

"4. Rule A, as it stands in the draft, subjects transfers not only to the sanction of Government but to its approval of the terms of sale and provisions with respect to capital and otherwise. It appears to me undesirable that Government should, in ordinary cases, become formally a party to the terms upon which a transfer may be negotiated, or should be involved in any responsibility in regard to the amount of capital or to questions of commission, whether the transfer be from the original concessionaires to a company or an individual, or from one company to another. I have therefore struck out the latter part of Rule A from the words 'and subject to' to the end. As the Rule, thus amended, still requires the general sanction of the Government of India or of Local Governments to all transfers (except those occurring under Rule D), power is retained to intervene specially in cases where it may be deemed desirable to do so. But in all future cases of transfer to which only general sanction is accorded, it should be made perfectly clear that Government undertakes no responsibility for the terms negotiated between the parties.

3. Recommendations for the grant of jághírs, assignments of land revenue, political or charitable pensions, and the like, sometimes reach the Financial Department for consideration after the Government of India is committed to the grant by proceedings taken either through the Local Governments or otherwise which have become known to the parties concerned. It is, therefore, desired that all authorities should carefully abstain from giving rise to any hopes or expectations of any such grant, or in any way committing the Government thereto until the Government of India in the Financial Department has consented to the grant. (G. I., F. D., No. 2942, dated 18th September 1876; *vide* G. R. No. 4079, dated 3rd October 1876.)

4. Some instances having occurred in which the Government of India had sanctioned increases of salaries and establishments 'subject to the approval' of the Secretary of State, the Secretary of State called the attention of that Government to the following remarks on the subject, contained in paragraph 13 of the Financial despatch, dated the 26th September 1864, No. 227 :—

> "It can hardly have escaped your observation that, in regard to any proposed increase of salaries or establishments, no evil would result if the Home Government should decline to sanction your propositions, but that, when important changes had been authorized by you and carried into effect, the refusal of the Home Government to confirm them would exhibit a marked disapproval of your proceedings, and the individuals whose interests would have been injuriously affected in consequence, might not unreasonably expect some compensation."

The Secretary of State further expressed a desire that, in future, except in a case of great emergency, no changes of this nature should be carried into effect until his sanction had been obtained.

(G. R. No. 3158, dated 4th September 1878.)

5. The Accountant General should, when reporting on cases involving increases of salaries or

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"5. In connection with this matter, I may state that several cases have recently arisen in which it has been sought to obtain money in this country for working concessions which had been granted by your Government, and that in some of these cases the amount of capital, and also the commission proposed to be charged to the public, have in my opinion been exorbitant. I consider that on all occasions of the grant of concessions steps should be taken to satisfy Government, as far as possible, of the good faith of the applicants and of their ability to carry out their undertaking, and that, if necessary, security should be required for the due performance of their obligations.

"6. I forward a reprint of the Rules, with the Supplementary Rules placed last, and with the addition to Rule A referred to above; also with Rule V, revised in accordance with what I conceive to be the intention of Your Excellency; and I request to be informed whether this reprint correctly expresses your view. If it be so, the Rules thus amended may be issued as having received my sanction."

establishments, invariably point out to Government the instances in which, under the rules, the previous sanction of the Secretary of State is required. (G. R. No. 3158, dated 4th September 1878.)

6. The Secretary of State has repeatedly objected to the Government of India sanctioning, in anticipation of his approval, increases of pay and establishments, grants of special pensions, and measures involving additional expenditure, and has now requested that the Standing Orders on the subject may be strictly observed in future.

It will be, therefore, out of the power of the Government of India to sanction any such measures, provisionally, except in special emergencies.

All Departments of the Government of Indian, Local Governments and Administrations and Heads of Departments should refrain from recommending the sanction, in anticipation of the approval of the Secretary of State, of any expenditure which requires the sanction of Her Majesty's Government. Nothing short of urgent necessity will be held to justify any disregard of these orders. Whenever such urgent necessity occurs, its nature must be precisely explained, together with the reason why it was not foreseen in time to enable the Government of India to take the orders of Her Majesty's Government in due course.

(G. I., F. & C., No. 3648, dated 23rd November 1880; *vide* G. R. No. 4479, dated 18th December 1880.)

7. Under no circumstances shares in any Joint Stock Company should be transferred to or allowed to stand in the name of the Secretary of State for India in Council except with the express consent of the Governor-General in Council. (G. I., F. & C., No. 1407, dated 21st March 1885; *vide* G. R. No. 1183, dated 23rd April 1885.)

8. Local Governments and Administrations are authorized to sanction arrangements, when they consider such to be necessary, for paying commission to bankers for cashing cheques or pay bills payable by Government at places remote from Government treasuries, the sanctions given being reported to the Government of India in the Finance and Commerce Department. Such arrangements should, however, be sanctioned only when no more economical means of making payments can be devised, and every opportunity should be taken to discontinue them when this can be done with advantage to Government, or to effect a reduction in the amount of commission paid.

In many stations remote from Treasuries the Post Office or the Telegraph Department may have surplus receipts which could by arrangements with those Departments be placed at the disposal of a Department having payments to make at those stations, the amount being paid to the credit of the Post Office or Telegraph Department at the Treasury

to which the Surplus Funds would ordinarily be remitted. Inquiry should invariably be made as to the possibility of utilizing such surplus receipts before any arrangement of the kind referred to above is sanctioned.

It will also be convenient and economical to adopt the mode of remittance by Post Office Money Orders in instances where the payments at outlying stations are so small or uncertain as to make it undesirable to enter into an arrangement suggested above with the Post Office or Telegraph Department.

(G. I., F. & C., No. 576, dated 14th December 1885; *vide* G. R. No. 86, dated 14th January 1886.)*

9. The following instructions have been prescribed by the Government of India regarding the supply of funds on famine relief works :—

I.—Disbursing officers of Government shall ordinarily draw funds for expenditure on relief works from the nearest treasury or sub-treasury, and special arrangements for the supply of such funds through private agencies shall be permitted only in exceptional cases.

II.—No charges for commission to Bankers for cashing cheques or pay bills payable by Government or otherwise supplying funds for Government expenditure shall be passed in audit unless the arrangements under which the expenditure is incurred have been sanctioned by the Government of India.

III.—Before recommending such special arrangements, Local Governments shall always satisfy themselves by reference to the Civil Account Officer of the Province that no more economical arrangement can be made, and that the particular method proposed is otherwise free from objection.

(G. R. No. 4373, dated 18th September 1899.)

10. The Local Government is authorized to sanction actual expenses incurred by non-official gentlemen specially invited to attend, for examination, public commissions of enquiry held under the orders of Government. (G. I., F. & C., No. 942, dated 23rd February 1889; *vide* G. R. No. 925, dated 9th March 1889).

11. When the Government of India have granted an increase in the grade pay of the Provincial Police it is unnecessary to obtain their sanction to the adoption of the increased rate in Cantonments. (G. I., Mily., No. 2318-c, dated 30th December 1897; *vide* G. R. No. 674, dated 11th February 1898.)

* *Vide* also Article 98 (*r*), Civil Account Code, Volume I.

PART V.—BUDGET ESTIMATES.

1. All Heads of Offices subordinate to the Civil Departments should pay strict attention to the preparation and punctual submission of their budget estimates, which should be reviewed and as far as practicable consolidated by the controlling officers and should reach the Accountant General by the 1st of October in future. Any cases of delay or inattention to the rules should be promptly reported by the Accountant General to Government in the Department concerned. (G. R. No. 2224, dated 18th August 1887.)

2. The budget estimates of each Department when received with the Accountant General's remarks, should be submitted in the first place for early review to the Department of the Government concerned and then transferred to the Financial Department with such suggestions or remarks as may be approved by the Honourable Member in charge. One of the aims of this order is to enable Government to have all the claims of the different Departments for expenditure out of Provincial balances placed before them at the same time, so that before sanctioning a draft on those balances in favour of any one Department for any particular purpose they might have the opportunity of comparing it with the claims of other Departments.

In dealing with the budgets the subject for consideration will in each case be—

1st—Distribution,

2nd—Decrease or Increase.

As regards the former the Departments will be in much the same position in respect of its assignment on the estimates as the Provincial Government is in respect of its contract with the Government of India; transfers from one minor head to another may be made in the same way as transfers by Provincial Governments from one major head to another. The questions involved are executive rather than financial and there is no reason to doubt that the sanction of the Financial Department would be obtained.

As regards decrease of expenditure, the Financial Department must depend mainly upon the co-operation of executive Departments for making any possible economies, and the departmental review of the budgets should be the occasion for detecting where any such are possible. A comparison of demands of various districts or establishments on account of the same items of expenditure, may show excess in some cases not warranted by local or special causes, and as the Departments are aware of administrative changes, which may be likely to make reductions of establishments possible, they are responsible that such reductions shall be duly considered. For instance, improvement in the Police of frontier States and opening of railways

may make it possible to reduce patrols and decerase Police, mounted and foot. Concentration of prisoners in Central Jails may have the same result. With extra Police for railways it should be possible to reduce the Police for roads.

As regards increases, the different Departments of the Secretariat should keep a register of claims of the various Departments under their control, and His Excellency the Governor in Council will adjudicate to each Department in accordance with the urgency of these claims. It would save some trouble if the needs of each Department were divided into capital and recurring charges, so that under the former the claims on Public Works or other capital expenditure might be brought to notice, and under the latter increases in pay or establishment or other recurring charges might be included in the estimates as means permit. It will be understood that no intermediate allotment will be made from balances or increased revenue at the disposal of Government and no transfer made from one major head (Provincial) to another without a careful review of the circumstances of each Department, giving the head of each Department an opportunity of making his voice heard.

(G. Rs. Nos. 3847, dated 18th December 1886, 1531, dated 17th June 1887, and 466, dated 14th February 1888.)

3. Examination by the Financial Department of proposals made by other Departments regarding budget provision, if distributed over the year, can be conducted with a stricter regard for economy than if the examination were to be hurried through at the time of framing the budget. The cases of making budget provision up to Rs. 500, subject to reconsideration at the time of framing the budget, cannot, therefore, be added to the cases in which an Administrative Department may issue orders without the concurrence of the Financial Department. (G. R. No. 1466, dated 29th March 1892.)

4. The pressure under which the Provincial Budget is prepared in January leaves insufficient time for the thorough examination of the estimates of revenue and expenditure in the Secretariat. His Excellency in Council is therefore pleased to prescribe the following rules to lessen the consequent inconvenience :—

1. Heads of Offices who now forward direct to the Accountant General the estimates for their offices should submit at the same time duplicate copies of the estimates to Government in the Administrative Department concerned. But in cases in which the estimates are, before transmission to the Accountant General, consolidated by Controlling Officers for the departments and offices under their control, it is unnecessary that the separate estimates of the Heads of Offices should be forwarded, and it will suffice if duplicate copies of the

consolidated estimates only are similarly submitted to the Administrative Department. Any modifications subsequently communicated to the Accountant General should be reported to Government with the least possible delay and, if necessary, by wire.

In submitting the duplicate estimates to Government a separate list should be furnished, explaining fully all items of expenditure the entry of which in the budget needs the sanction of Government, or if such explanation has been already furnished in separate applications to Government, quoting the provisional sanction granted. No change is intended in the practice instituted by Government Resolution* No. 1466, dated 29th March 1892, as the above list will be merely a supplement and summary of the detailed applications submitted throughout the year.

* *Vide* order No. 3 above.

2. As soon as the Accountant General receives the departmental estimates, and by the 28th November at latest, he should submit to Government a provisional summary of the whole budget to enable Government to determine their general policy for the coming year. A revised issue of this summary should be submitted before the 24th December, and should be accompanied by an exposition of the accounts of the last complete year, the revised estimates for the current year, and the estimates for the following year.

3. The Accountant General should forward his budget notes to the Administrative Departments concerned at the earliest possible dates, and in no case later than the 18th December. In his preparation of these notes, precedence should always be given to those heads which require specially close examination in the Secretariat, *e. g.*, Police, Land Revenue, Forest, &c.

4. Upon receipt in the Secretariat, the budget notes should be treated as most urgent, and should not be postponed on account of Christmas or any other holidays. They should not be detained in their way to the Financial Department for more than ten days.

5. If the remarks of the Secretariat Department concerned do not reach the Financial Department by the 7th January, the Department will be understood to have accepted the Accountant-General's estimates.

(G. R. No. 5191, dated 2nd November 1899.)

5. Budget stimates are occasionally forwarded by Collectors to the Accountant General after having been prepared and scrutinized by the Head Accountants and Huzúr Deputy Collectors only. This should not be done in future. The preparation of the budget is one of the most important portions of a Collector's duties, and when forwarding his budget, each Collector should certify that each item of the estimates has been examined by him personally. (G. C. No. 3987, dated 20th December 1872.)

6. A case occurred of a Collector reporting to the Accountant General when sending that officer his revised estimate for the year current, that he expected remissions to the amount of three lákhs of rupees would have to be given on account of failure of the rabi crop in a certain part of his Collectorate. The only information which Government had on the subject prior to the Accountant General's bringing it to notice, was from the weekly weather reports, from which they were led to believe damage had been caused to the crop, but not to such an extent as to necessitate remissions, much less remissions to the extent above specified. Serious administrative and financial inconvenience will be caused if such a course of proceeding is permitted. The Governor in Council must therefore remind all Collectors and other Heads of Civil Departments of the absolute necessity there is for estimating their receipts and disbursements in the original budget as accurately as possible, explaining fully any increases or decreases, and where these are large, reporting them to Government as well as to the Accountant General. Subsequently when their revised estimates and the estimates for the succeeding year are sent in, any change from the original should be fully gone into, and the same course followed as above indicated. In all cases when any serious falling off of revenue is anticipated, or it is foreseen that remissions of a general character, as opposed to miscellaneous individual items, will have to be given, the facts should always be reported briefly, but as soon as possible to Government. Government do not wish to fetter local officers' discretion as to reduction in estimates or as to recommending remissions, but it is necessary that Government should be made acquainted with what is going on, and informed of any important change in the estimates. (G. C. No. 779, dated 3rd March 1875.)

7. Great accuracy should be observed by District Officers in the preparation of the revised estimates of land revenue. (G. I., F. & C., No. 3530, dated 2nd July 1887; *vide* G. R. No. 2090, dated 4th August 1887.)

8. For the purposes of the budget estimate, the amount due for the year on account of allowances to Heads of Village Police and Watchmen should be shown *plus* any large outstanding arrears which may be known to exist. If there are no large arrears, then the yearly amount should be given, as the amounts remaining undrawn would probably balance arrears due from former years. Collectors are at the same time reminded that in preparing budget estimates regard must be had not only to the existing scale of allowances, but also to the probability of their being increased in consequence of revision settlements. District officers should be careful not to under-estimate this branch of expenditure, which is gradually increasing and cannot, therefore, be properly based on the average

of past actual expenditure. (G. R. No. 2938, dated 2nd September 1890.)

9. When the work of calculating the remuneration of District and Village officers according to scale is complete for any táluka, it is submitted to Government for sanction through the Collector. If the Collector on receipt of the proposals will make a note thereof, he can and should make the necessary budget provision for the increase. If the proposals do not reach him in time to allow him to make such provision, it will rest with him to recommend that effect to the new scale should be delayed for one year if such delay is necessary. (G. R. No. 3452, dated 3rd October 1891.)

10. Charges on account of allowances to District and Village officers and to Heads of Village Police and Watchmen are admitted upon bills signed by Collectors who also certify that the charges are correct and have been paid. It appears that while on the one hand no audit of these charges is made in the Accountant-General's Office, on the other hand no effective measures are taken by Collectors to prevent the payments in particular districts exceeding the budget provision for such districts. A Collector when preparing his budget estimate for any year should be aware of the probable effect on that year's expenditure of facts such as the revision survey settlements and the necessity for making payments of allowances which have fallen into arrears.

The allowances in question are those referred to in Hope's Táluka Forms 10 and 11. The requisite checks on payments are shown in the Manual of Revenue Accounts, and as this forms the most important audit duty of District officers, and is unchecked by the Accountant General, it is essential that the most careful scrutiny of the accounts relating to these allowances should be made when the táluka accounts are examined. The Commissioners will see that the work is properly performed.

Exact estimates of these allowances cannot be expected, partly on account of the early date on which budgets must be submitted and partly on account of the revenue year differing from the financial year, but if the course prescribed in Government Resolution No. 2938, dated 2nd September 1890, is followed in the case of these allowances, the budget estimates will be accurate enough for all practical purposes, and at all events are not likely to prove insufficient—a danger which in the interests of provincial finance it is especially desirable to provide against in the case of this head of expenditure, to meet excesses under which, reported after the conclusion of the year, Government cannot always be prepared to sanction re-appropriations from other heads. Collectors on receipt from the Accountant General of intimation of the budget provision under this head for their districts, should make allotments to the various tálukas:

and the táluka officers will then be in a position to keep their expenditure within the budget provision for their respective tálukas. If excess expenditure in any táluka is found necessary, the Collector, when sanctioning it, should re-appropriate from the allotment of some other táluka in his charge; and if in any district expenditure in excess of the entire budget provision therefor is found necessary, the Commissioner's sanction should be obtained, and he when sanctioning it, should re-appropriate from the allotment of some other district in his division. The sanction of Government should only be applied for when the allotment for a whole division is found insufficient, and this should very rarely be the case if the orders for preparing budget estimates are carefully followed.

(G. Rs. Nos. 4257, dated 21st October 1889, and 1222, dated 3rd April 1891.)

11. Extracts from budget estimates relating to allowances to village officers should be submitted by the Collectors to the Commissioners of Divisions through the Survey Commissioner. (G. R. No. 1366, dated 24th March 1892.)

12. The Land Revenue budgets should be submitted by Collectors to Commissioners as hitherto. The Survey Commissioner should submit to the Accountant General, before the end of September in each year at the latest, an estimate of the additional revenue expected from the revision of settlements in the current and next year. An extract from this estimate should be sent to each Divisional Commissioner at the same time. The Commissioners of Divisions should then be in a position to decide what amounts should be entered in the estimates. (G. Rs. Nos. 1960, dated 27th May 1893, and 3152, dated 11th September 1893.)

13. The Superintendent of Stamps should compile the budget estimates in respect of stamps for the whole Presidency, and the Accountant General should forward the budget estimates so as to reach him on 8th September. (G. R. No. 550, dated 22nd February 1888.)

14. Each Commissioner should in his respective Division control and consolidate the estimates of the expenditure debitable to "19 A.—Law and Justice —Criminal Courts" on account of the District Magistrates and their subordinates. The estimates for the receipts of Criminal Courts should be scrutinized and consolidated by the Accountant General. (G. R. No. 126, dated 9th January 1889.)

15. The Director of Public Instruction should exercise care and foresight in the insertion in his annual budget estimate of those grants-in-aid only which will probably require to be paid within the year for which the estimate is prepared. He should keep a register not of applications but of grants sanctioned and to be paid in their turn, and he should enter in his budget estimate for each year individual grants from his register, inserting only

those grants which will really be expended within the year, and omitting those which will not. If any grant inserted in the budget estimate cannot from unforeseen causes be expended within the year, the Director should substitute for it the next grant standing on his register. A copy of the list of grants to be paid in the year from the budget grant should be furnished by the Director to the Educational Department and to the Financial Department. (G. R. No. 221, dated 17th January 1884.)

16. Postage and telegraph charges not being items of special contingency, the special sanction of Government to their inclusion in the budget is not necessary. The Accountant General can provide for them in the budget, basing the amounts on past actuals combined with such information as District officers may be able to furnish as regards any probable increases or decreases of expenditure in the ensuing year. (G. R. No. 3465, dated 15th October 1890.)

17. The Conservators and Deputy Conservators of Forests should make it clear in their budget estimates what works are intended to be executed departmentally and what through the agency of the Public Works Department. (G. R. No. 139, dated 11th January 1894.)

18. The Conservators and Deputy Conservators of Forests should obtain the sanction of Government before entering in the budget any new or unusual items of expenditure. (G. R. No. 70, dated 6th January 1893.)

19. As the purchase of a steam launch for the Customs Department is a special item and a new charge, the sanction of the Government of India to its inclusion in the budget is necessary.

If the charge in the budget had been of a kind which had to be, and was incurred for every year, and did not exceed the average of the last three years, no sanction to its inclusion in the budget, even though the head is entirely Imperial, would be necessary.

As regards the power of Government to include in the budget expenditure under wholly provincial and divided heads, it is observed that the Local Government has complete power, subject to the ordinary Code rules and directions of the Government of India, over entirely provincial heads. The Local Government has similar powers—at any rate in respect to all ordinary charges—in respect to divided heads. There might of course be special charges of large amount or of an unusual nature which Government itself would refer to the Government of India for sanction, but these would not be of frequent occurrence.

It would, however, be too much to assume that the general sanction accorded to the budget by the Government of India in the Finance Department should be taken to imply that the opportunity has

been exercised by the Government of India of objecting when necessary to all and every item included by a Local Government in its budget. No doubt such an opportunity is afforded to the Government of India, and objection to the inclusion of certain items or an enquiry regarding the necessary sanction is frequently made by the Government of India. But to a certain extent the scrutiny exercised by the Government of India over the budget must be confined to its broad features, and details must be accepted on the responsibility of the Local Government, advised, as it is, by the Local Account Officer. Hence in many instances the Government of India must accept as a fact that items which required the sanction of that Government to their inclusion in the budget, have received the necessary sanction and are not included without such sanction. (Accountant-General's Report No. B-25412, dated 21st November 1890; *vide* G. R., R. D., No. 3381, dated 16th May 1891.)

20. Budget estimates of the Ratnágiri School of Industry should be embodied in the Civil portion of the Local Fund Budget of the Ratnágiri District when the audit will rest with the Accountant General. (G. R. No. 2217, dated 16th June 1882.)

21. The separate submission of the budget estimates of the Steam Boiler Inspection Office, the Government Central Book Depôt, Bombay; and the Village Officers' Cess Fund, Sind, should be discontinued, as the figures of these estimates are incorporated in the general budget of the Presidency. (G. R. No. 694, dated 10th February 1889.)

22. The actual opening and closing balances of the Steam Vessel Survey Fund should be shown in the budget as consisting of invested capital in addition to cash in hand. The former equally with the latter is really a portion of the balance. (G. R. No. 702, dated 24th February 1891.)

23. Under the rules for Mounted Police Funds, money expended from the funds on the purchase of equipments or grass is to be fully recovered in monthly instalments. Whenever in the budget estimates of these funds the recoveries on this account are not shown equal to the expenditure, the causes of the differences should be stated in brief.

The procedure of excluding the invested balance from the estimated cash balance shown in the opening part of the budget, the former being shown in a separate entry at the foot of the budget form, should be uniformly observed. (G. R. No. 1380, dated 7th April 1893.)

24. The Accountant General should supply with the budget estimates of the Educational Endowment Funds details of the opening and closing balances of each fund. (G. Rs. Nos. 1264, dated 28th March 1893, and 612, dated 19th February 1895.)

PART VI.—PUBLIC EXPENDITURE.

1. There is reason to believe that expenditure which would otherwise be postponed is not unfrequently incurred in the month of March in order to prevent lapses of budget grants.

That such motives should be allowed any influence, is obviously open to grave objections, financial and other.

Disbursing officers should be seriously warned against regulating the disbursement of public money entrusted to them upon any grounds other than those considerations of economy and expediency which should guide all public expenditure.

The disbursement of money may be fairly expedited so long as all rules are regularly observed, but it should never be irregularly hurried in order to prevent the necessity for applying for a fresh grant.

(G. I., F. D., No. 1625, dated 10th March 1870; *vide* G. R., F. D., No. 403, dated 19th idem, and G. M., R. D., No. 1542, dated 28th idem.)

2. It is of the utmost importance that officers should clearly understand that they will have to afford explanation in the greatest detail in all cases in which they exceed the amounts placed at their disposal in the budgets, whether Imperial or Provincial. His Excellency in Council looks to the Commissioners to carry out these views, and trusts that no applications will be forwarded to Government that have not been submitted to the strictest scrutiny. (G. R., F. D., No. 1970, dated 17th November 1871, and G. M., R. D., No. 5929, dated 24th idem.)

3. It is most reprehensible for any officer to apply money authorized for one purpose to a totally different one, accounting for the expenditure as if it had been incurred on the work that had been sanctioned. (G. R., R. D., No. 843, dated 26th February 1872.)

4. Government hold the Surgeon General personally responsible that in the case of diet and clothing charges of civil hospitals and similar cases, expenditure is kept within budget limits. The Civil Surgeons must closely look after everything themselves, and see that there is no waste of any sort. (G. R. No. 2714, dated 30th July 1878.)

5. Heads of Departments should not enter into any agreements which necessitate expenditure to be met from the Provincial balance and which cannot be provided for from the budget grants without previous reference to the Financial Department. (G. R. No. 4540, dated 27th November 1882.)

6. It is not desirable to revise the terms of the Provincial Contract in regard to special items either in cases in which those terms bear hardly on, or in cases in which they are favourable to, a Pro-

vincial Government. The contract must be considered as a whole, and so long as the Local Government receives under the contract revenues equivalent to those which were judged, when it was framed, sufficient to enable the Government to meet the cost of the Provincial administration, the contract should not be departed from. (G. I., F. & C., No. 1088, dated 27th May 1885; *vide* G. R., R. D., No. 5249, dated 26th June 1885.)

7. All Political charges in Bombay with the exception of (*a*) those connected with Aden and the Somáli Coast, Baroda and the Persian Gulf, Refugees and State-prisoners, and Special Missions, and (*b*) other extraordinary expenditure arising in connection with Imperial policy and not specially connected with Bombay and the States under its charge, have been provincialised with effect from the 1st of April 1888. (G. I., F. & C., No. 4724, dated 28th August 1888; *vide* G. R. No. 3251, dated 29th October 1888.)

8. The general effect of the rules in Chapter 66 of the Civil Account Code is that revenue and expenditure shall be recorded in the accounts of the Province in which they are collected or incurred without reference to their origin, and that, in the case of doubtful or disputed charges, the incidence should be determined solely with reference to the head of account under which they are recorded. (G. I., F. & C., No. 2195, dated 6th May 1890; *vide* G. R. No. 1927, dated 5th June 1890.)

9. On the occasion of any alteration of classification of accounts which may affect Provincial Revenues, the Accountant General should inform Government of such alteration specially. (G. M. No. 1358, dated 6th April 1893.)

10. All charges connected with the pay, &c., of the Band of His Excellency the Governor of Bombay, have been provincialised with effect from the year 1895-96. (G. I., F. & C., No. 5570-A., dated 28th November 1895; *vide* G. R. No. 4236, dated 12th December 1895.)

11. To prevent expenditure being incurred in excess of budget sanction, it is important that officers should not allow expenditure to be incurred in anticipation of the sanction of Government, and the attention of all Heads of Departments is drawn to this most important point. (G. R., R. D., No. 4260, dated 28th June 1888.)

12. The figures in the annual statements furnished by the Accountant General showing the expenditure incurred in excess of the budget provision should be given in units, instead of in thousands of rupees. (G. I., F. & C., No. 5353, dated 8th November 1890; *vide* G. R. No. 45, dated 6th January 1891.)

13. The Accountant General should communicate to the Administrative Departments concerned,

with reference to note 4, Article 981 of the Civil Account Code, the items of expenditure incurred in excess of budget allotments chargeable to Imperial or Provincial Revenues. (G. Rs. No. 4082, dated 11th December 1894, and No. 5527, dated 20th November 1899.)

14. In paragraph 1 of the Resolution* of the Government of India in the Finance and Commerce Department, No. 6056, dated 29th November 1889, Civil Accountants General and Comptrollers were directed to submit annually to the Government of India, through the Local Government concerned, a consolidated statement showing, for each major head of expenditure in the Civil Department, (1) the amount of expenditure incurred in excess of the budget grant of the year, (2) the amount of such excess already sanctioned, and (3) the amount still requiring sanction (*a*) of the Government of India and (*b*) of the Local Government. In paragraph 2 of the same Resolution it was further directed that this statement should be furnished to the Local Government on the date prescribed for the submission of the Annual Appropriation Report to the Comptroller and Auditor General.

* *Vide* Article 298 of the Civil Account Code.

It appears, however, that the object, with which the submission of these statements was prescribed, has been imperfectly understood. It may, therefore, be explained that, in accordance with the prescribed system of control by budget estimates, the Government of India, as the central authority, place at the commencement of each year certain sums, technically called "Grants," at the disposal of Local Governments and Administrative Departments for their expenditure during the year. The expending authorities in question have no power to exceed the grants so placed at their disposal, though they have certain powers of re-appropriation from one grant to another. After the close of the year, if the grants have not been completely utilised, the unspent balances lapse in ordinary course; but if expenditure has, for any reason, been allowed to exceed the grants, the Local Government or the Department concerned has to apply to the Government of India for a further grant to meet the excess. What is required in this case is not a sanction to the expenditure as such, but the issue by the central authority of an order which will enable the Account Officer (who has already upon his books credited the expenditure head with the amount of the budget grant) to charge off the net debit remaining under the head, namely, the excess of the expenditure debited over the budget grant credited.

The object, therefore, of requiring a report of the expenditure incurred in excess of the budget grants is not to examine the propriety of the expenditure, considered on its merits, but to see whether sufficient reasons have been shown for its being incurred in excess of the funds allotted in the "Budget orders" at the commencement of the year. This latter is, however, also one of the main objects of the Appro-

priation Report, in which all important differences between estimates and accounts have to be fully explained; and the Government of India accordingly consider that the purpose which they have in view will be most conveniently secured by linking together the submission of the Appropriation Report and of the statement of expenditure in excess of grants, and by requiring that the excesses, being explained in detail in the Appropriation Report, shall be explained in the expenditure statement merely by reference to the relative paragraphs of the Appropriation Report.

The Accountant General or the Comptroller should submit a copy of the local Appropriation Report along with the annual consolidated statement to be submitted to the Local Governments and Administrations in accordance with the orders quoted in paragraph 1 above, and the explanation of excesses in the latter should be furnished by a reference to the relative paragraph of the former.

It is assumed that the Local Government concerned will have already made the necessary re-appropriation, or have already applied for additional grants, in all cases in which excess expenditure could be foreseen; and the annual statements of excesses over grants should be made use of by them for the purpose of applying, with any remarks they have to add for the necessary additional grants, only in cases in which the excess is trifling or could not be foreseen before the end of the year.

(G. I., F. & C., No. 553-A., dated 31st January 1895; *vide* G. R. No. 588, dated 16th February 1895.)

15. In the Resolution of the Government of India, Finance and Commerce Department, No. 553-A., dated 31st January 1895, it was directed that the applications for the issue of any orders which are required from the Government of India to enable Account Officers to charge off on their books expenditure in excess of budget grants should be submitted for orders at the same time as the annual Appropriation Reports, excesses over grants being explained by references to the relevant paragraphs of those reports. It has been decided in future to include in the present annual Resolution, the orders on such applications in all cases where the nature of the orders would not involve the mention of details to an extent unsuitable for this Resolution. In the case of Provincial and Local Expenditure, the sanction of the Government of India to excess expenditure under any head of account is not necessary as long as it is met by a re-appropriation and the aggregate budget grant for Provincial and Local expenditure is not exceeded.

The explanation of differences from the budget estimates given in the Appropriation Report should be such as to give some indication of the following points, namely—

(1) to what extent each stated cause of excess affected the estimate;

(2) why, at the time the estimates were prepared, the excesses were not foreseen; and

(3) if the expenditure was avoidable, why it was incurred notwithstanding absence of provision in the estimates.

(G. I., F. & C., No. 2472-A., dated 24th May 1895; *vide* G. R. No. 2059, dated 19th June 1895.)

16. Provincial Funds are primarily and ordinarily intended for strictly Provincial purposes. Exceptions must occasionally arise; but they should be cautiously admitted, and, in the event of retrenchment being necessary, the Government of India would not ordinarily be able to include grants to Municipalities among the expenditure for which assignment had to be made, or to recognize pledges to Municipalities as valid objections to the reduction of the assignment. Beyond this expression of its views in this regard, the Government of India does not desire to fetter the discretion of Local Governments in making grants from Provincial Revenues for expenditure of a kind that is ordinarily Municipal. (G. I., F. & C., No. 943, dated 25th February 1887; *vide* G. R. No. 896, dated 29th March 1887.)

17. The practice of applying to Government for sanction to expenditure for which no provision has been made in the budget estimates of the year and which could safely be postponed for inclusion in the following year's budget is not only opposed to the Civil Account Code Rules, but also entails unnecessary correspondence on various offices and should be discontinued as much as possible. For the proper control of the finances it is essential that the Account Code Rules shall be strictly observed. Heads of Offices should, when proposing expenditure not budgetted for, explain fully why the need for it was not foreseen in time for its inclusion in the budget and also whether it is absolutely necessary. The Civil Departments of the Secretariat should be requested to see that this rule is invariably enforced when sanctioning expenditure within their authority. (G. C. No. 2223, dated 18th August 1887.)

[*Vide* also Order No. 10 in Part III, *supra*].

18. In the Resolutions noted in the margin, it was decided that, save for exceptional reasons, no expenditure should be proposed or sanctioned unless provision had been made for it in the estimates of the year; and Local Governments and Heads of Departments were requested to state distinctly, in all applications for sanction to expenditure, whether provision for the proposed charge had or had not been made in the budget estimate of the year, and, if not, whether it could be met from savings in the existing grants. The Secretary of State for India has drawn attention

Resolutions of Government of India in the Department of Finance and Commerce, Nos 1959 and 1661, dated, respectively, the 31st July 1873 and 18th June 1884; *vide* G. Rs. Nos. 3084 and 2399, dated, respectively, 21st August 1873 and 11th July 1884.

to these instructions in the extracts from the Despatches quoted below, and, in view of the necessity for their strict application, the Governor General in Council directs that these extracts shall be communicated to, and the instructions in them carefully observed by, Local Governments and Heads of Departments:—

Paragraph 8 *of Despatch No.* 115 (*Military*), *dated* 17*th May* 1888.

"Your Government will, I am sure, agree with me in holding it to be a principle of the first importance that, except under the stress of quite exceptional or unforeseen circumstances, no expenditure shall be made during any year which has not been already provided for in the regular estimates for that year, and accordingly, even had the need of the proposed general increase to the Department been more conclusively established than I hold it to be, I should have been unable to accord my sanction to the introduction of a supplementary estimate for the purpose."

Paragraph 32 *of Despatch No.* 190 (*Financial*), *dated* 26*th July* 1888.

"It is the standing order, as embodied in the Civil Account Code, that 'save for exceptional reasons, expenditure for which no provision has been made in the estimates of the current year should not be proposed, and cannot be sanctioned.' I am of opinion that this rule should be enforced much more strictly than seems to be the practice in dealing with applications for an increase of expenditure during the current year; that in the really exceptional cases where it has to be incurred, the Financial Department, if able to do so, should especially report that the expenditure can be met by savings in other directions, or from the surplus provided in the budget; and that, if this is impracticable, your Government should, before authorizing the expenditure, consider the question of the manner in which the cost is to be defrayed before submitting the proposals to the Home Government for sanction."

(G. I., F. & C., No. 4958, dated 8th September 1888; *vide* G. R. No. 3009, dated 2nd October 1888.)

19. In estimating the cost of a dispensary for the purpose of making the grant-in-aid towards it, the pay and allowances of a Third Class Assistant Surgeon alone should be taken into account, and an additional grant to cover the cost of the increased emoluments of a second class or first class man should be made to the Municipality whenever occasion arises. The extra grant payable under these orders should only be paid to Assistant Surgeons on separate bills which will specify the periods of their employment in the dispensaries. (G. Rs. Nos. 2571, dated 21st August 1874, and 759, dated 22nd February 1889.)

20. The civil expenditure is, to a great extent, under the control of the Provincial Governments;

they have a direct interest in confining it within due bounds. It must, however, be remembered that expenditure authorized during the currency of an agreement on the ground that the funds of the Provincial Government are adequate to meet it, will make it more difficult for the Imperial Government in framing a new agreement, to claim its full share of the improvement which may have taken place and, therefore, additional payments should only be sanctioned when really necessary, and not merely because the balances of the particular Provincial Government may be able to meet the expenditure at the moment. (S. of S. No. 158, Finl., dated 10th August 1893; *vide* G. I., F. & C., No. A-4187, dated 28th September 1893, and G. R. No. 3611, dated 16th October 1893.)

21. At a time when it is necessary in an especial degree to observe all practicable economy in the expenditure of Government, it is advisable to remind both expending and controlling officers of the duty incumbent upon them of scrutinizing and reducing to the lowest amount consistent with the proper administration of the public service the expenditure which they have to incur or to control.

There are large branches of expenditure, such as those connected with 'Contingencies,' 'Supplies and Services' 'Travelling Allowances,' and the like, in which it is necessary for purposes of economy that the expenditure should from the very beginning of the year be regulated with the view, not only of keeping within the budget estimates (which is the ordinary obligation of every officer concerned), but of keeping well within them if possible, so as to effect as large a saving as practicable.

Moreover, experience shows that, in the larger supply departments especially, new demands arise during the year which it may have been impossible to foresee in time for entry on the estimates. In the current year the door must practically be shut against extra grants, and it behoves every administering officer concerned to prepare, by economies enforced from the beginning of the year, to meet these new and unforeseen charges by re-appropriations of his original estimates.

The Governor General in Council considers it desirable also, with reference to the present necessity for strict control of expenditure, to remind all officers that for the incurring of expenditure two conditions must be present *independently*—

(1) The expenditure must be within the limits of the originally sanctioned budget estimate, or of some "extra grant" sanctioned by competent authority in addition to the original estimate.

(2) The expenditure must have been sanctioned as expenditure, by superior authority, unless it is within the sanctioning powers of the expending officer.

Neither of these two conditions implies the other, and it is the duty of the expending officer to satisfy himself that both are present.

Although it is sometimes, in occasional extraordinary circumstances, necessary for an expending officer to disburse money, or to engage to do so, in the absence of one or both of these conditions, he must remember that he is taking upon himself a responsibility for which he has to give a due account, and he is bound at once to report his action for regularization.

(G. I., F. & C., No. 2162-Ex., dated 30th April 1894; *vide* G. R. No. 1717, dated 16th May 1894.)

22. Sanction by the Government of India to any special expenditure cannot be taken as sanctioning an additional grant to cover the expenditure, but application should be made for an additional grant if and when it appears likely that any sanction to expenditure will cause the grant against which the expenditure is charged to be exceeded. (G. I., F. & C., No. A.-1840, dated 23rd April 1895; *vide* G. R. No. 1514, dated 10th May 1895.)

23. Immediately on the issue of orders sanctioning an expedition or other measures involving large special expenditure, the Local Governments and Spending Departments concerned, both Civil and Military, should, without waiting to be asked, prepare and submit to the Government of India in the Military Department detailed forecast estimates of the extra expenditure debitable to the Military Department likely to be incurred under their respective orders, for the period the operations are expected to last. The estimate should be prepared so as to distinguish the monthly recurring extra expenditure from the initial charges, which are incurred once for all at the commencement or during the progress of the operations, and from the terminal charges, similarly incurred at the close of the operations. (G. I., M. D., No. 2001-F., dated 27th June 1895; *vide* G. R. No. 2834, dated 19th August 1895.)

24. It is necessary that the ordinary budget system of control of expenditure be applied to famine expenditure and to advances made in consequence of prevailing distress; that is, 'grants' whether by re-appropriation or in the form of 'extra grants' be formally made to provide for intended expenditure. (G. I., F. & C., No. 5409-A., dated 22nd December 1896; *vide* G. R. No. 81, dated 8th January 1897.)

25. The following circular of the Accountant General on the subject of contingent charges was approved by Government Resolution No. 2918, dated 27th August 1895:—

I.—GENERAL EXPLANATION AND DIVISION OF CONTINGENT CHARGES.

In accordance with Articles 73 and 75 of the Civil Account Code the following subsidiary in-

structions regarding contingent expenditure are issued with the sanction of Government.

2. Contingent expenditure (including supplies and services) has been divided into the following classes :—

A.—*Contract contingencies, viz.*, those for which an annual lump sum is allotted within which an officer may incur expenditure without further sanction.

B.—*Non-contract contingencies* which are sub-divided into—

(*a*)—Special—those which cannot be incurred without the sanction of Government except in cases where powers of sanction have been specially delegated by Government.

(*b*)—Countersigned—those which are under the direct supervision of the controlling officer or countersigning officer and for which detailed bills are submitted to him for check and countersignature.

(*c*)—Audited but not countersigned—those which do not require special Government sanction or countersignature.

3. The detailed classification of contingent charges according to the above categories is shown in Annexure A.

4. The system of contract grants has not been extended to all offices. Annexure B shows the offices to which it has been extended, and also the disbursing officers (those who incur expenditure and submit bills in the first instance), countersigning officers and the controlling officers (those who exercise powers of supervision) of each department. As regards those offices to which the contract system has not been extended, contingencies shown under A in Annexure A will be governed by the rules which apply to countersigned contingencies.

II.—CONTRACT CONTINGENCIES.*

5. Each disbursing officer is allowed—so long as he does not contravene any specific orders of

* It is strictly necessary that officers to whom contract grants have been assigned should scrutinize their actual expenditure therefrom every month, with a view to ascertaining whether the monthly proportion of the annual grant has been exceeded and to making the necessary reductions in their scale of expenditure in good time if the total provision for the year seems likely to be exceeded.

As Government have a right to rely on the good management of disbursing officers in keeping their expenditure within the limits assigned in return for freedom from interference with their discretion, extra grants will be sanctioned only in very exceptional circumstances.

(G. R. No. 1264, dated 25th March 1889.)

Officers should on no account exceed the sanctioned contract grants. If any officer does exceed the grant, the excess will be recovered immediately from his personal allowances. If any *extraordinary* circumstances render it probable that the grant

Government—full control over the annual grant to meet charges for all items included in the grant for the particular major head without reference to the expenditure against any particular one of them. Ordinarily the grant is fixed by Government for each office for a term of five years, and within the contract period the officer is allowed to appropriate savings which may accrue in any year, in the succeeding years, the necessary provision in the budget being made by the Accoutnant General, but the savings at the end of the last year of the contract period lapse to Government. On the other hand, no officer is allowed to exceed his contract grant without previous sanction, and an officer allowing his expenditure to exceed the sanctioned grant makes himself liable for recovery of the excess from his personal pay and allowances. All expenditure incurred by an officer which falls under any of the detailed headings mentioned in Column 1 of Annexure A must be paid for from his contract grant and claims for extra grants owing to increase of expenditure of any particular class or owing to new circumstances will not be allowed unless it is clearly proved that an unusually large burden has been thrown on the contract grant. Details of this expenditure are not required by the Accountant General except for "peons' uniforms and belts" and "books and publications," which may be paid from the contract allowance, the total being merely distributed in the bill according to the detailed headings given in Annexure A for the purposes of classification in the public accounts. Expenditure on "peons' uniforms and belts," although included in the category of contract contingencies, is strictly limited to the rates fixed for each class of peons, &c. All miscellane-

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will prove insufficient, the special sanction of Government must be obtained before the extra expenditure is incurred. And as Government have a right to rely on the good management of disbursing officers in keeping their expenditure within the liberal limits assigned after careful consideration of past expenditure in return for freedom from interference with their discretion, extra grants will be sanctioned only in very exceptional circumstances. The benefits of the contract system will be greatly lost if officers can on any plausible excuse trouble Government for an extra grant with any chance of success. The time often lost in examining the validity of claims for extra grant would suffice for the detailed audit of the officer's expenditure, and it would be an unequal bargain if officers could obtain freedom from control without at the same time surrendering their right to trouble Government for extra grant. (G. Rs. No. 917, dated 3rd April 1888, and No. 1307, dated 27th March 1889.)

All savings in contract grants must lapse at the end of the last year of the contract term. Officers should arrange to utilize the savings as far as possible, during the last month of the contract period, by anticipating the ordinary requirements of the next year, to enable the contract grant in the beginning of the new period to be made available for triennial and quinquennial supplies falling due in that year.

(G. R. No. 3080, dated 7th September 1895.)

The sanction of the Government of India need not be required to increases in contract grants chargeable to Imperial Funds. (G. I., F. &C., No. Ex.-5085, dated 24th November 1893 *vide* G. R., R. D., No. 9252, dated 18th Decmeber 1893.)

ous expenditure on account of ordinary petty office contingencies is classed under Petty supplies (*see* Annexure C).

6. Commissioners of Divisions and the Commissioner in Sind are allowed an addition to their contract grants to serve as a "discretionary grant" from which they may make allotments to any of the districts under their control, to supplement deficiencies in Land Revenue contract grants and for expenditure on petty construction and repairs not expressly budgetted for by Collectors. The discretionary grants may also be used for supplementing deficiencies in other countersigned, audited but not countersigned, contingencies of Collectors. The Inspector-General of Police and the Commissioner in Sind are also allowed additions to their grants for similar purposes in connection with the Police Department.

III.—SPECIAL CONTINGENCIES.

7. These will be passed under the orders of Government which should be noted on the bills before encashment. Recurring charges, such as house-rent, when once sanctioned do not require further sanction unless there is a change in the amount, but the number and date of the order by which the charge was originally sanctioned should be quoted on each bill. Except where a standing sanction exists, the sanction of Government should be obtained for providing in the budget for items of special contingencies.

IV.—COUNTERSIGNED CONTINGENCIES.

8. These charges are subject to the scrutiny of the countersigning officer and are stated in detail in the bills, which, except in the case of items noted in the margin, are required to be countersigned before payment at the treasury. Subject to the limitations prescribed by the controlling officer, disbursing officers may incur expenditure up to the limit of the grants placed at their disposal, but controlling officers have full control over the grants for countersigned contingencies made to all the officers subordinate to them, and have power to transfer a portion of the grant of one office to that of another or to retain it as a reserve for future distribution whenever necessary. Thus in case contingent expenditure of this class becomes necessary which has not been foreseen at the time of framing the yearly estimates and cannot be met from the grant of a particular office, the controlling officer must always endeavour to meet it by transferring a portion of the grant of another office under his control, provided

1. Petty construction.
2. Costs in pauper suits.
3. Epidemic expenses.
4. Law charges in criminal cases.
5. Workshop charges (Educational Department).
6. Diet money to witnesses.
7. Clothing (Police and Salt Departments).
8. Accoutrements (Police).
9. Petty repairs (Police).

such grant is under the same major head of account and in such cases no further reference to Government will be necessary. The Government have authorized the Accountant General to return without taking any action, any applications that may be received for fresh sanction which do not clearly show that every endeavour has been made to provide for the fresh charge by re-distribution of sanctioned grants or otherwise.

9. In the Jail Department all charges are for the purposes of account treated as countersigned, though where special sanction of Government is necessary it has to be obtained. All the charges are paid on abstract bills in the first instance and detailed bills are sent to the Accountant General through the Inspector-General of Prisons.

V.—AUDITED BUT NOT COUNTERSIGNED CONTINGENCIES.

10. The contingencies of the last class named above do not require countersignature or specific sanction, and are passed on the responsibility of the disbursing officer up to the limit of his budget grant. They have been excluded from the category of contract contingencies, because they are of a varying nature and are not amenable to much control or economy. In the case of these contingencies it is the duty of the disbursing officer to see that the expenditure is not more than the occasion demands, and that whenever any fixed scale is laid down, the expenditure is in accordance with that scale.

VI.—DISTRIBUTION OF GRANTS AND THEIR TRANSFERS.

11. As soon as the budget for the year is sanctioned by the Government of India, the Accountant General communicates the grant sanctioned for non-contract contingencies to the disbursing and controlling officers. In a few cases grants are communicated only after re-distribution by the controlling officer. These grants are the maxima up to which expenditure may be allowed without the previous sanction of Government, and each officer must try to keep his expenditure within the sanctioned limits. Contract grants are not communicated, as they are fixed for a term of years by Government and do not vary from year to year. Should any necessity for an extra grant arise, application for it should be made to the controlling officer without any delay. It will be the controlling officer's duty to re-adjust the grants for the offices under his control so as to avoid application for an extra grant from Government. Should it, however, be unavoidable, he should apply to Government, as early as possible, submitting the necessary re-appropriation statement.

12. With regard to transfers of grants, the primary condition is that all transfers from one major head to another (except in the case of sta-

tionery purchased in the country) require the sanction of the Local Government or of the Government of India when they are from or to Imperial Major heads. The sanction of Government is also required for transfers of grants for special contingencies either from one office to another or for any other purpose in the same office. Disbursing officers may (though they are not bound to do so) transfer a portion of their contract grant to meet deficiencies in the grant for non-contract charges under the same major head. They may also make transfers of grants from one detailed head under "audited but not countersigned," to another. A countersigning officer may transfer from "audited but not countersigned" to "countersigned" or *vice versâ* in the grants of the same office and in the detailed heads coming under both these classes. Controlling officers may exercise all the powers of countersigning officers and also make transfers of grants of one office to another under their control except in the case of contract grants. But in the case of transfers made by the Commissioner of Customs, Salt, Opium, &c., of A'bkári Inspectors whose salaries are personal, a portion of the excise contract grant may be transferred from one district to another with the consent of the Collector. The Prothonotary and Registrar, Original Side, High Court, has power to transfer a portion of the contract grant of one office to another under him. The Collector of Salt Revenue may transfer a portion of the contract grant sanctioned for one division to another.

13. Transfers of grants from one class to another or from one office to another should be communicated to the Accountant General by the officer sanctioning the transfer in the following form:—

The undersigned begs to intimate to the Accountant General that the following transfer of grants has been sanctioned by him:

	From			To		
	Office.	Class.	Amount.	Office.	Class.	Amount
			Rs.			Rs.
Grant as it stood before the transfer.						
Amount of transfer sanctioned.						
Amount as it stands after the transfer.						

It must, however, be understood that the transfer of an ascertained saving only can be allowed.

14. The following procedure is prescribed for the Police Department:—

Applications for the sanction of Government to expenditure on special contingencies which cannot be actually incurred without a reference

to Government, whether budgetted for or not, should be submitted to Government by the Inspector General of Police through the Divisional Commissioner. Applications for the sanction of Government to expenditure which has not been foreseen and budgetted for should be similarly submitted when the charge exceeds or is likely to exceed Rs. 100, or where the charge is such as cannot be incurred without the special sanction of Government irrespective of the amount. In the case of unforeseen charges not exceeding Rs. 100, the power of granting sanction has been delegated to the Commissioners, provided they are able to meet the excess evpenditure by reappropriations from the grant for travelling allowances allotted to their division. This power is not to be exercised in the following cases :—

(*a*) When the charges require the previous sanction of Government.

(*b*) When the charge can be met by the Superintendents from their contract grants or by the Inspector General of Police from the grants for "countersigned" and "audited but not countersigned" contingencies.

(*c*) To supplement deficiencies under other heads for which a discretionary allowance is placed at the disposal of the Inspector General of Police.

Re-appropriations from contract grants of District Superintendents of Police to meet deficiencies in grants for non-contract charges require the sanction of the Inspector General, except in regard to audited but not countersigned contingencies.

VII.—REGISTER AND VOUCHERS.

15. A register should be maintained by each disbursing officer in the form annexed to this circular, which provides for all classes of contingent expenditure in one register. Each countersigning officer should maintain a register for the record of the expenditure the bills for which he countersigns. Controlling officers are expected to inspect the contingent registers of offices subject to their control with a view to seeing that the registers are properly maintained, that expenditure on account of one class has not been entered under another class, and that there is no irregularity.

16. Special forms of bills have been provided for the different kinds of contingencies. Contingencies falling under Classes A and B (*c*) should be drawn on one bill, and "special" and "countersigned" contingencies should each be drawn on separate bills. All the forms make provision for showing the balance available for expenditure after each bill is paid. In the case of contract contingencies the grant available for expenditure during the year is the fixed sum plus the saving

or minus the excess in the previous year, and in the case of all other contingencies the sanctioned grant for the year (with the subsequent changes under orders of the controlling officer). Only in cases of contingencies mentioned in the margin of paragraph 8 and in paragraph 9 payment may be made on abstract bills. In all other cases the charges should be billed for in the appropriate form for payment at the treasury. When payments are made on abstract bills, detailed contingent bills should be submitted to the countersigning officer direct. No officer will be allowed to draw money on a contingent abstract subsequent to the 10th of any month unless he attaches to the first abstract presented for payment at the treasury, after that date, a certificate to the effect that his detailed contingent bills for the preceding month have been forwarded with all the necessary vouchers to the countersigning officer. Treasury officers will be particularly careful to refuse payment of abstract bills after the 10th, unless supported by the certificate (written on the bill itself) referred to above. As it is important that expenditure incurred in one year should not be left over to be paid for in another year, all disbursing officers should be careful, in the month of March each year, to send bills for countersigned contingencies for countersignature in time for their return for payment by the 31st March. Of course in the case of those contingencies which can be drawn on abstract bills this will not be so necessary, as the charges can be drawn on abstract bills up to the close of the month.

17. The allotments to subordinates should be made by the disbursing officer from his sanctioned grant under each major head. The procedure laid down in Section X should be followed by Collectors, Judges and District Superintendents of Police with regard to the expenditure of themselves and their subordinates.

18. When an invoice is received for any articles obtained from another department or office, the cost of which, had they been purchased locally, would have been paid from the contract allotment, such invoice should accompany the bill for adjustment in the Accountant-General's office and a deduction should be made from the balance available for expenditure by a distinct entry in the bill.

VIII.—SUB-VOUCHERS.

19. *Contract Contingencies.*—The sub-vouchers for peons' uniforms and belts should be sent to this office. The rest should be retained until the controlling officer's inspection of the office is over. They may be destroyed after the completion of three account years.

Special Contingencies.—All the sub-vouchers in excess of Rs. 10 should be attached to the bill at the time of payment from the treasury which will send them to this office.

Countersigned Contingencies.—All sub-vouchers for clothing to peons and other sub-vouchers for sums in excess of Rs. 10 should be attached to the detailed bill sent to the controlling officer, who will send to the Accountant General all those which are in excess of Rs. 100. When an officer countersigns his own bills, all sub-vouchers in excess of Rs. 10 should be attached to the bill for transmission to this office.

Audited but not countersigned contingencies.—All sub-vouchers for postage (except bearing postage) charges and telegraph charges should be attached to the bill. With regard to other charges the rule about countersigned contingencies should be followed.

IX.—PERMANENT ADVANCES.

20. A District Officer, Judge or other head of an office can only be allowed one permanent advance for himself and his subordinates in all departments and for all classes of contingent expenditure.

21. If a subordinate holding a portion of a permanent advance is transferred from the control of one officer to that of another, he should refund so much of the permanent advance as he holds, to the officer who holds it from the Accountant General, and re-draw whatever may be necessary from his new chief.

Example.—A Subordinate Judge, subordinate to the Judge of *A.*, is transferred with his charge to the jurisdiction of the Judge of *B.*; he must refund the permanent advance held from the Judge of *A.* and apply for a share of the permanent advance held by the Judge of *B.*

22. On the 15th April each year every officer who may have a permanent advance should send an acknowledgment in the following form direct to the Accountant-General:—

I hereby acknowledge that the permanent advance of Rupees assigned to this office (No. in the Accountant-General's list) is due from and to be accounted for by me.

Place Name

Date

Official designation.

and whenever during the year there is a transfer of charge of the office, a similar acknowledgment should be appended to the report required by Article 47 of the Civil Account Code.

23. Acknowledgments of a portion of a permanent advance should be sent to the head of the department, not to the Accountant General, and it is suggested that such acknowledgments shall be required (*a*) on 1st April each year and (*b*) whenever there is a transfer of charge of the subordinate office.

24. It will be desirable for officers whose permanent advances are distributed amongst several subordinates to examine the acknowledgments held before making the acknowledgment for the whole advance.

X.—PROCEDURE WITH REGARD TO SUBORDINATE DISBURSING OFFICERS.

25. Mámlatdárs and other officers who incur contingent charges from the Collector's grants are more numerous in this Presidency than elsewhere and the following arrangements exist for dealing with them in order to avoid the necessity of preparing the numerous bills which were formerly drawn.

26. The Collector should arrange that one officer only (the Huzúr Deputy or any other officer who may be preferred) should draw up contingent bills, and that all bills be paid at the District Treasury only.

27. Each officer to whom a portion of the Collector's permanent advance is entrusted should, once a week, send to the head-quarters' office a simple unclassified list of items paid, with vouchers attached; this will be examined, the items, if approved, will be entered in the contingent register of the head of account concerned, and the total of the list will be repaid to him in the manner explained further on.

N.B.—This arrangement, it will be noticed, does away with the necessity for the old "Petty Supply Allowances" which merged in the existing contract grants.

28. To work this plan conveniently it should be arranged that each Mámlatdár or other officer temporarily or permanently away from head-quarters should send in his list of contingent expenses on such date as will ensure it reaching the Treasury on a stated day in each week (say every Saturday); officers at head-quarters such as the head-quarters Mámlatdár, who have a portion of the permanent advance, should also send in a weekly list on the day arranged and the recoupment of the several advances will then be proceeded with.

29. When the postings in the contingent register are completed, a line should be drawn across the register, and a bill or bills drawn up in accordance with Civil Account Code, Article 83, and presented for payment at the Treasury. Except at the the end of the month a bill need not be drawn up for heads such as "Stamps," "Excise," "Horse-breeding Operations," &c., in cases in which the expenditure has been so insignificant as not to inconveniently reduce the head-quarters permanent advance, but in presenting for payment the bills that are drawn, "cash orders" should be taken in part payment and sent to the several officers at out-stations from whom lists of expenditure have been received, the amount drawn in cash being used to recoup the permanent advance at head-quarters.

30. If any táluka or other list is received late, the others should not be delayed in settlement,

but payment of this particular list or any others of a special nature may conveniently be made by means of a "cash order" paid for from the permanent advance at head-quarters without presenting a bill every time.

31. Under this system, it will be noticed that the Mámlatdárs will not in any circumstances disburse contingent charges from their treasury balance, and all vernacular and otherwise informal vouchers will cease to exist as vouchers to the lists of payments and will become merely sub-vouchers to the contingent bill. Every contingent charge should be paid from the permanent advance, which does not belong to any particular branch of the office (Civil Account Code, Article 77), but is available for primarily paying contingent charges of every branch of the Collector's charge.

32. In the case of Government Stallion charges one moiety of which is payable from Local Funds the full charge should be paid in the first instance from the permanent advance of the officer incurring the charge and should be included in the weekly list submitted by Mámlatdárs and others in accordance with paragraph 27. but the Huzúr Deputy or other officer dealing with contingencies at head-quarters should draw up two bills (1) for the local moiety which should be paid by the Local Fund under Local Fund rules and which needs no countersignature *after* payment and (2) for the Provincial portion which should be in the form of an abstract bill and be subject to the submission of a detailed bill for the countersignature of the controlling officer.

33. If from any unforeseen cause a Mámlatdár or other officer should require to make a payment on account of contingencies which the balance of his permanent advance will not cover and the nature of which will not admit of delay pending reference to head-quarters, he may draw the amount as a "Miscellaneous advance" to be immediately recouped. In each such case an explanation in justification of the advance should be given in the bill.

34. The above procedure should, as far as possible, be followed by District Judges, District Superintendents of Police and other officers whose subordinates incur expenditure in this way.

XI.—STATIONERY.

35. Charges for country stationery and carriage of stationery incurred in large offices are, under Article 98 (*f*) of the Civil Account Code, to be debited to the major head

Bottles for ink.	Rubber.
Glue.	Sand.
Gum.	Sealing wax.
Gum-pots.	Scissors.
Ink.	Silk.
Inkstands.	Tape.
Needles.	Thread.
Paper.	Twine.
Pens.	Wax cloth.
Penknives.	Any other petty articles of stationery not specially named above.
Pins.	

"30, Stationery and Printing." For the purposes of this rule country stationery is taken to mean all articles of stationery as stated in the margin purchased in the local market whether of Indian or European manufacture. The rule should be understood to apply to the following offices :—

3.—LAND REVENUE.

1. Collectors and Deputy Commissioners in Sind and their subordinates.
2. Superintendents of Survey.
3. Superintendent of Photozincographic Office.
4. Survey Commissioner and Director of Land Records and Agriculture.

5.—SALT.

1. Collector of Salt Revenue and his subordinates.
2. Collector of Salt Revenue in Sind.

7.—EXCISE.

District Collectors and their subordinates.

9.—CUSTOMS.

Collector of Customs, Sind.

18.—GENERAL ADMINISTRATION.

1. Commissioners of Divisions.
2. Commissioner in Sind.

19A.—LAW AND JUSTICE.

District Judges, and Special Judge, Deccan Agriculturists' Relief Act, including Subordinate Judges.

20.—POLICE.

Superintendents of Police, including those of the Agency Police.

25.—POLITICAL.

1. Political Agent, Mahi Kántha.
2. Ditto Káthiáwár.
3. Ditto Pálanpur.
4. Agent to the Governor General, Baroda.

36. The majority of the offices included in the above list are allowed combined contract grants for charges debitable to the respective departments and to the major head "30, Stationery and Printing." They may incur expenditure in any proportion they like so long as the total expenditure payable out of the grant does not exceed the amount available.

37. Rubber stamps should be obtained through the Superintendent of Stationery, who should submit the acknowledgment of the indenting officer with an impression of the stamp as a voucher for payment.

XII.—FURNITURE AND DEAD-STOCK.

38. Articles of furniture for a newly created office or institution should in each case receive

Government sanction. New sets of furniture for travellers' bungalows should be treated in the same way as furniture for a newly created office.

39. In all cases where contract grants are allowed, additional articles of furniture may be purchased by the disbursing officer from his contract grant whether such articles are to replace old ones or not. In cases in which contract grants are not allowed, such articles may be purchased by the disbursing officer, within the limit of budget provision, when the value of each article does not exceed Rs. 30; and the controlling officer may sanction similar purchases within budget provision up to any amount. Officers who control their own contingencies will exercise the powers of a controlling officer in this respect.

40. The previous sanction of Government should be obtained in all cases in which the cost cannot be met from the sanctioned grants at the disposal of the disbursing and controlling officers.

41. Articles supplied under special rules or of unusual character such as those mentioned below should not be purchased without the sanction of Government, and the same rule applies to all articles of European manufacture which must, under Article 98 (*k*) of the Civil Account Code, be obtained by indent on the Secretary of State. If, however, the cost of each article does not exceed Rs. 10, and can be met from the officer's contingent allowance, Government sanction is not necessary :—

Matting, the cost of which cannot be met from the contract grant.

Iron safes.

Boats.

42. Applications for punches (to cancel stamps) required by officers in the Revenue and Judicial Departments should be made to the Superintendent of Stationery, who should require officers applying to state when the last supply was made with a view to preventing too frequent applications for new ones.

43. Scales for weighing coin required by Huzúr and Táluka Treasuries should be obtained from the Bombay Mint. It is not necessary to purchase scales to weigh more than Rs. 200.

44. The local purchase of Chubb's locks is not admissible. They should be obtained by indent on the Stationery Office. It must, however, be understood that Chubb's locks may ordinarily be purchased for the doors of treasury strong rooms of Huzúr treasuries only, good brass locks of Indian manufacture being sufficient for other purposes.

XIII.—CLOTHING TO PEONS.

45. The following is an abstract of the rules prescribed by Government under Civil Account

Code, Chapter 6, Article 98 (*j*), for clothing to peons and petty officers in offices, the cost of which is Provincial or divided between Imperial and Provincial.

46. (*a*) All Government peons and bailiffs are allowed As. 12 in the Presidency and Rs. 1-8-0 in Sind, biennially, for tape for belts including the cost of material and making.

(*b*) Peons and petty officers of the officers enumerated in Annexure D to cover the cost of making up the coats and for any other local purchases of clothing, the woollen cloth required being supplied on indent *biennially* by the Superintendent of Stationery :—

	Biennial.		Peon. Rs.	Petty officer. Rs.
(Maxima) ...	Mofussil ...	...	4½	9
	Bombay ...	...	12	20

Note.—The above grants do not include cost of turbans which may be purchased biennially for peons at the Presidency town at the rates given below :—

	Rs.	a.	p.
Turban for Head Peons... ...	6.	8	0
Do. for Peons	3	8	0

(G. R., F. D., No. 2954, dated 19th July 1892.)

(*c*) Peons of Members of Council, the High Court, Secretaries to Government, Commissioners,* including the Commissioner and Judicial Commissioner in Sind, and the Commissioner of Customs, Salt, &c., including the cost of cloth and of turbans, *biennially* :—

Peons—Rs. 20.
Petty officers—Rs. 60.

Note.—The Mukádam of the Secretariat and the Resident Doorkeeper and General Custodian of the Public Works Department, Secretariat, each, should be considered a petty officer of peons. The Examiner of Public Works Accounts and the Oriental Translator should be regarded as attached to the Public Works Department and the Political Department of the Secretariat, respectively. The peons of the Commissioner in Sind's printing press are considered for this purpose as attached to his office.

(*d*) Hamáls of the Secretariat and Record Offices, faráshes of Commissioners, tindal and lascars on the establishment of the Commissioner in Sind, and peons of Mámlatdárs and Subordinate Judges (provided the expenditure can be met without any increase of contract grants) Rs. 4 annually for the purchase of cheap cotton clothing, and to hamáls and pankáwálás of the High Court at Rs. 3 per annum for cheap cotton clothing.

(*e*) The peons of the Government Pleader, High Court, may be supplied with cloth at Rs. 8 per peon biennially at Government expense.

* The peons of the Alienation Branch of the office of the Commissioner, C. D., are to be supplied with clothing on the same scale as the other peons of the Commissioner. (G. R., F. D., No. 1547, dated 4th April 1892.)

(*f*) The two chobdárs attached to the office of the Agent for Sardárs in the Deccan are allowed Rs. 50 each biennially exclusive of cost of cloth.

(*g*) Faráshes (of Collectors and Mámlatdárs) and tent-pitchers, whatever the actual work on which they are employed, may be ranked below peons; and as regards clothing, they, as well as permanent tent-pitchers, should be classed with Mámlatdárs' peons and allowed Rs. 4 annually for cheap cotton clothing.* The faráshes of the District and Subordinate Judges' Courts may be allowed Rs. 4 annually, they being supplied at the discretion of the District Judges with cheap cotton clothing annually at Rs. 4 or with woollen clothing biennially at Rs. 8, provided the cost is met without an increase to the contract grant.

47. Heads of offices may supply woollen instead of cotton clothing so long as the cost does not exceed the grant sanctioned by Government.

48. Clothing cannot ordinarily be supplied to temporary peons, unless there is a prospect of the continuance of their employment for two years, in which case clothing may be allowed with special sanction.

49. Indents on the Superintendent of Stationery for cloth should be submitted through this office on General Form No. 166-E. (to be obtained from the Government Central Press), and should state distinctly the numbers of haváldárs, náiks, peons, faráshes, &c.

50. The charges on account of clothing to peons, &c., are to be defrayed from contract grants in all cases in which such grants are allowed and should be supported by sub-vouchers.

51. The clothing of peons of Local Fund Account offices and of the Presidents, District Local Boards, should be supplied at the cost of the Local Funds concerned.

52. The rules prescribed by Government for Provincial offices have been extended to the Imperial offices in Bombay including the peons attached to the Bombay Dockyard, on the condition that, as a rule, only peons in attendance on Gazetted Officers will be supplied with liveries. Peons of all descriptions employed in the office of the Accountant General, Bombay, and the Currency Office, Bombay, are allowed liveries. Peons attached to the Bombay and the Karáchi Customs Houses, who are not in attendance on Gazetted Officers, may be supplied with liveries, the cost of liveries supplied to such of them as are employed at private bandars being recovered

* Heads of offices are authorized to expend Rs. 4 annually on cheap cotton clothing or Rs. 8 biennially on woollen clothing for the benefit of peons, faráshes and others, who are granted an annual supply of cotton clothing under the orders contained in Government Resolution No. 1079, dated 24th March 1891. (G. R. No. 3630, dated 26th October 1896.)

from the private companies concerned. Amaldárs and peons in the Karáchi Customs House may be allowed turbans and kamarbands. The havaldárs and peons on the Bombay Mint Establishment are allowed liveries, blankets, &c., at a cost not exceeding Rs. 15-2-0 a year per haváldár and Rs. 12-2-0 a year per peon or policeman. The peons employed under the Political Resident and the Registration Department at Aden are allowed Rs. 13 each annually, including the cost of cloth.

53. Kámblis and umbrellas for peons can be purchased at the discretion of Heads of Offices if the cost can be met from contract grants. Officers in the mofussil who have no contract grants may purchase umbrellas yearly or kámblis every other year at a cost not exceeding annas 14 and Rs. 2-4-0 respectively.*

54. Menial servants other than peons are not entitled to liveries, kámblis or umbrellas at the expense of Government. In Bombay all peons and menial servants who are provided with liveries may be provided with blankets and umbrellas every monsoon. The hamáls of the Government Observatory, Colába, are allowed kámblis as a special case.

XIV.—CLOTHING, POLICE AND SALT DEPARTMENTS.

55. The accounts and estimates will record the *net* cost to Government for "Clothing" charges of policemen and peons of the Salt Department, the deductions from the pay of the men on account of clothing being treated in the accounts as "Cash Recoveries" of clothing expenditure.

56. The annual capitation grant for clothing to District Police has been fixed by Government for European Constables, Poona, at Rs. 24 and policemen of the grade of Head Constable, First Class, and downwards, at Rs. 10 in Sind, Rs. 5 in Pálanpur and Mahi Kántha, and Rs. 6 in other places. In the Salt Department it is Rs. 5-8-0 per man. As regards Presidency Police, a clothing grant of Rs. 45 per annum has been sanctioned to all European officers below the rank of Superintendent and of Rs. 5 per annum to all Native officers from Jamádárs downwards. The estimates should be prepared on this ratio, unless there is a distinct sanction of Government to the contrary in any special case. The Government grants as shown above are supplemented by deductions from pay as fixed in various Government orders.

57. In calculating the grant, it must be borne in mind that the Police Department are allowed

* In Sind, posteens may be supplied in lieu of kámblis, and umbrellas should not be supplied in that Province except in special cases. (G. Rs. No. 2394, dated 20th July 1896, and No. 2203, dated 17th May 1898.)

to vary the proportion of the annual grant availed of in any year so long as the total capitation grant allowed in a quinquennial period does not exceed five times the grant allowed for each year. The balance of the grant, if any, remaining unspent at the end of each quinquennial period lapses to Government. The same rule applies to the Salt Department, but the period has been fixed at six years.

58. The capitation grant for the Police Department is calculated on the sanctioned strength of the Police. From extra and punitive Police a recovery of 8 annas per month in the Presidency proper and Re. 0-13-4 a month in Sind is made monthly and treated as other clothing receipts, being taken by deduction from charges.

59. The transactions on account of clothing will, however, though dealt with in the accounts and estimates as *net* expenditure, continue to be accounted for to this office in the Treasury Accounts and payment vouchers as at present; that is to say, the deductions on account of clothing will continue to be made from the establishment bills, and any sums recovered in cash will of course be paid into the Treasury.

60. All expenditure on clothing will be drawn from the Treasury in gross and be fully vouched for in accordance with the rules laid down in Chapter 6 of the Civil Account Code, but the Police (or Salt) Department will be entitled to spend the budget grant plus the receipts of the year. To suit this arrangement separate bills for clothing charges must be prepared in addition to those for other contingent charges, in Form 12 of the Civil Account Code, a memorandum being attached to each monthly bill showing how the grant stands, thus :—

State of Grant.

	Opening Balance.	Receipts.	Payments.	Closing Balance.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
April	* 1,000 0 0	10 0 0	.....	1,010 0 0
May	1,010 0 0	10 0 0	40 0 0	980 0 0
June	980 0 0	12 0 0	12 0 0	980 0 0
July	980 0 0	10 0 0	500 0 0	490 0 0
August	490 0 0	10 0 0	.....	500 0 0
September ...	500 0 0	10 0 0	† 460 0 0	50 0 0
October	50 0 0	12 0 0	.....	62 0 0
November ...	62 0 0	10 0 0	10 0 0	62 0 0
December ...	62 0 0	10 0 0	.....	72 0 0
January	72 0 0	10 0 0	.....	82 0 0
February... ...	82 0 0	10 0 0	.....	92 0 0
March	92 0 0	10 0 0	80 0 0	22 0 0
Total ...	.....	124 0 0	1,102 0 0	.....

* The budget grant, original figure.

† Invoice from India Office—*vide* Accountant General's No. , dated .

61. The figures given in the illustration show—

	Rs.
(1) Budget grant	1,000
(2) Receipts	124
(3) Total allotment	1,124
(4) Spent	1,102
Balance ...	22

62. In the accounts of this office, however, the charge will appear Rs. 978 only, *viz.* :—

	Rs.
Amount spent	1,102
Recoveries	124
Net Charge ...	978

63. Except when the custom of the district requires that articles obtained from the clothing grant should be the property of the men, the sale-proceeds of articles purchased from this source should be credited to the clothing grant.

XV.—BOOKS AND PUBLICATIONS.

64. Attention is invited to the stringent orders of the Government of India quoted in Government Resolution, General Department, No. 941, dated 5th March 1889, prohibiting the purchase of books and publications—newspapers and periodicals included—without the specific and previous sanction of Government in each case.

Note.—The High Court is exempt from the operation of the rule requiring the previous sanction of Government for purchases of books and publications, subject to the condition that the books shall be only such as are suitable to a Law Library and that the sanctioned budget allotment for this purpose is not exceeded.

65. When the sanction of Government is given for the purchase of a book or publication which is periodically published, *e.g.* the *Times of India* Calendar or Railway Guides, the sanction of Government is supposed to continue until it is withdrawn by Government, unless the sanction is distinctly limited to the purchase of a specific issue of such periodical only. In some cases Government authorize the purchase of books, &c., on the condition that the amount should be paid for from the contract grant. In such cases the amount should be drawn in the detailed contingent bill form as a special contingency and charged to the contract grant and details given in the bill of contract contingencies.

66. It is the desire of Government that all controlling officers should, when inspecting the contingent register, see that all purchases of books and publications are authorized by the specific sanction of Government.

67. A statement in a form which may be obtained on indent from the Central Press should be furnished to the Accountant General at latest by the 30th June in each year, in order that the

consolidated statement required by paragraph 2 (*a*) of Government Resolution, Financial Department, No. 2200, dated 7th June 1889, may be submitted to Government.

68. The rules of the Government of India regulating the purchase of books, newspapers, &c., were by paragraph 2 of the Resolution of the Government of India in the Department of Finance and Commerce, No. 2980, dated 25th August 1884, made applicable to such purchases at the cost of Incorporated Local Funds, but *Local Boards* in the Bombay Presidency have been authorized to purchase books and newspapers and other periodicals required for their use without the sanction of Government.

XVI.—RATES AND TAXES.

69. The following revised rules for the better regulation of the payment of all Municipal property taxes on Government buildings have been prescribed in Government Resolution, Public Works Department, No. 318A—1193, dated 27th July 1892, with effect from 1st January 1892 :—

I. (*a*)—All Municipal property taxes, including the general, water and halálkhor taxes on buildings belonging to Government, except Military buildings (for which there are special rules) and those occupied as residences (see Rules III—V below), shall be paid by, and debited to, the Department concerned.

(*b*)—But in any case in which a lump sum is paid for all Government buildings, as in the Presidency town of Bombay, or for a number of Government buildings in a Municipality, it shall, provided the buildings are in the occupation of more than one Department of Government, be paid in the Civil Department.

II.—When the lump sum paid in lieu of the general tax on Government buildings includes (as in Bombay) buildings used as residences, for which rent is paid, the * proportionate amount on account of such residences shall be paid by the tenant, and shall be exclusive of, and be added to, the house-rent fixed by Government, or other sanctioning authority (except in cases regulated by Rule III), and shall be recovered from the tenant by a *pro tanto* enhancement of rent.

The other property taxes, *viz.*, water and halálkhor taxes, shall be paid by the tenant direct to the Municipality or authorities concerned, except in cases where the actual collection is made by Government officers under arrangements with the Municipality, and in such cases the collection would be made in the

* *Note.*—In the Presidency town the proportionate amount will be 8/10ths of the general tax on the rateable value as given in the Assessor's award.

same manner as the house-rent, by deduction from salary or otherwise.

III.—In the case of residences occupied by Government officers in virtue of their appointments, a reduction will be made in the rent for the amount * payable on account of the general tax only. But such reduction should be allowed, or proportionately allowed, only when the rent plus the general tax amounts to more than 10 per cent. of the salary and local allowances of the occupant.

** Example.*

Pay of Officer, Rs. 1,000.

	Rs.	Rs.	Rs.
Rent ...	50	97	100
General tax...	5	5	5
	55	102	105
	No reduction.	Reduction Rs. 2	Reduction Rs. 5

IV.—No reduction on account of general tax should be allowed when public buildings are let to private individuals, or are not occupied, in the terms of the foregoing rule, as official residences.

V.—In the case of a building occupied partly as an official residence, and partly as a Government office, the tax should be paid by the officer occupying, in proportion to the value of the quarters, as compared with that of the office, except as to taxes which are payments for service, such as water-rate and halálkhor cess, &c., which should be charged, when a complete distinction is not possible, on the basis of a fair and not excessive estimate, which should be framed by the Executive Engineer in charge of the building.

VI.—The responsibility for the acceptance of the assessment in the case of public buildings falling under Rules I and V rests with the Executive Engineers in charge, and all such charges should be supported by his certificate, either accepting the assessment, or stating that all legal means have been or are being taken to have excessive assessments reduced; the payment will be arranged by the Department concerned.

Note.—See Circular No. 3642, dated 14th October 1891, issued in the General Department.

VII.—No Municipal tax is leviable on public buildings situated in a cantonment.

VIII.—These orders will not apply to tenants of Government quarters now in actual occupation, who have been allowed to occupy on any special or implied understanding as regards payment of Municipal rates and taxes.

IX.—All buildings in the Presidency town of Bombay occupied by Government on behalf of the Police and (for the maintenance charges of which the Municipal Corporation of the City of Bombay are liable to pay a proportion fixed by Government) should be reserved for special treatment.

70. The following rules regarding Municipal taxation in the Presidency town of Bombay have been laid down in Government Resolution, Public Works Department, No. 314A—1236, dated 2nd August 1894, supplementary to those embodied in Government Resolution No. 318A—1193, dated 27th July 1892 :—

(*a*)—Whenever free quarters are provided in Government buildings in Bombay for any Government servant, the Municipal general tax for the quarters so provided will be borne by Government.

(*b*)—Water and halálkhor taxes will be recoverable, except in cases in which special exemptions have been granted, from residents in those Government buildings which are used partly as offices and partly as residences. These taxes, if charged according to quantity, in the case of water, or according to service rendered, in the case of halálkhor charges, may be either levied direct from the tenant, or if paid by Government, may be recovered from the tenant.

(*c*)—If the taxes are in any cases to be levied at a percentage charge on the assessed rental value of the property, the amount to be paid by the tenant should be fixed on a basis of fair rent by the Executive Engineer. In fixing a fair rent, the Executive Engineer will be guided by the extent of the accommodation, and its value will be estimated at the market rate for similar accommodation, with any customary deductions; but in cases in which Mr. Stevens has given separate figures for residential portions in his Municipal assessment valuation, these should be accepted. When the assessable value has been thus determined, the Municipal rate should be calculated on this value.

(*d*)—The following are exempted from the operation of rules (*b*) and (*c*), and water and halálkhor charges will not be levied in respect to them :—

(i)—Quarters occupied by members of Nursing Establishments of Hospitals.

(ii)—Quarters occupied by custodians and caretakers of Government buildings, and servants employed in connection with Government buildings.

(iii)—Quarters occupied by students at Government Colleges.

(iv)—Chambers occupied by Barristers, &c., in the High Court.

(v)—Stables and coach-houses in the General Mews.

71. Municipal house-tax will be passed under the Executive Engineer's certificate and without further Government sanction (1) when rent has been sanctioned, (2) when the building belongs to

Government. The same rule also applies to water and halálkhor taxes. Where water is charged for by measurement and does not depend in any way on the assessment or the valuation of the premises, a certificate from the Executive Engineer is not necessary. All that is required is the sanction of Government in the department concerned to the water connection for the building in question being included in the Government water connections. The head of the office occupying the building should, however, in such cases certify that he has checked the quantity of water supplied and found it correct. A similar certificate should be furnished on account of halálkhor-tax when the charge is founded on service rendered. If it is desired to challenge the rate at which the total charge is calculated, the officer concerned should take the opinion of the Executive Engineer.

XVII.—TENTS.

72. Tents are allowed at Government expense in the following cases :—

G. R., R. D., No. 835, dated 13th February 1873.	The Collector of Salt Revenue is allowed a sum not exceeding Rs. 700 every sixth year for the purchase of tents.
G. R., F. D., No. 1464, dated 11th May 1874.	Collectors and Magistrates in their double capacity are allowed a sum not exceeding Rs. 1,000 every sixth year for the above purpose.
G. R., F. D., No. 1288, dated 17th April 1875; and G. Rs., J. D., No. 2381, dated 24th April 1875; and No. 7164, dated 28th October 1881.	District Judges and Assistant Judges, F. P., at detached stations are allowed a sum not exceeding Rs. 800 once in eight years.
G. R., F. D., No. 83 of 8th January 1880.	Commissioners are allowed tents at a cost not exceeding Rs. 1,000 once in six years.

73. The scales of tents required for Political Agencies have been fixed by Government as shown below :—

Káthiáwár Political Agent and his establishment—

Double pole tent and shamiána for the reception of Chiefs. Single pole tent (16 feet) office tent for the Political Agent to sit and do office work in.

1 single pole tent (16 feet) for his English office.

1 single pole tent (16 feet) for his Vernacular office.

4 rowtees for peons. (G. R., F. D., No. 3512, dated 27th September 1883.)

Judicial Assistant and each of the four Assistants of the Political Agent—

1 single pole tent 16×16.

1 Bengal rowtee 16×14.

2 servants' pals 12×12 at a cost of about Rs. 1,200. (G. R., Pol. D., No. 1888, dated 21st March 1891.)

Political Agencies other than Káthiáwár and those held by Collectors—

1 single pole tent about 16×20 for the Political Agent.

1 single pole-tent about 16×16 for the office.

1 shamiána for Darbárs.
2 rowtees.
2 necessaries.

These would cost about Rs. 2,000. (G. R., F. D., No. 1083 of 16th April 1886.)

The Political Agent, Mahi Kántha, is authorized to purchase a rowtee for the use of his escort at a cost not exceeding Rs. 125. (G. R., Pol. D., No. 5176, dated 2nd August 1889.)

All these tents are renewable every seven years.

Director of Land Records and Agriculture, Deputy Sanitary Commissioners, Tálukdári Settlement Officer.

74. Assistant and Deputy Collectors, and Assistants to Commissioners are expected to provide the cost of a small office tent from their tentage allowances. The officers noted in the margin should provide accommodation out of their tentage allowances for their establishment when they take them on tour.

The permanent travelling allowance of the District Superintendents of Police and the tentage allowance to Superintendents and Assistant Superintendents of Survey include provision for tents for office accommodation.

75. The cost of carriage of tents is chargeable to Government only when the tents are supplied by Government and are not paid out of tentage allowances.

76. Officers who are furnished with tents by Government are not entitled to new tents merely because the term for which the tents are required to last has elapsed. The purchase of a new set will not be allowed until it is certified that the old ones have become unserviceable.

XVIII.—REWARDS.

77. The orders regarding the grant of rewards of different classes are summarised below.

Opium.

78. Rules under Section 13 of the Opium Act, 1878 :—

Orders for reward to state amount awarded from—

(*a*) Value of opium and other articles confiscated.

(Value of opium to be taken at Rs. 6 per lb. unless it is decidedly valueless and other articles at discretion of officer passing the order.)

(*b*) Amount of fine imposed.

A warrant should be issued on the Treasury for the prompt disbursement of the reward adjudged under (*a*) and for the payment of the reward under (*b*) *after* the recovery of the fine has been certified by the Magistrate concerned.

If the fine is not realised, the Magistrate may, within a limit of Rs. 100, order payment of its full amount or of the unrealised balance.

The Commissioner may, on the application of the District Magistrate, sanction a further reward under Section 57 of the Opium Rules.

Salt.

79. (1) The Collector of Salt Revenue, when ordering the confiscation of any property under the authority vested in him by the Salt Act, may grant in such proportions as he may think fit, to any person or persons who have contributed to the seizure of the property or the conviction of the offender, a reward not exceeding Rs. 3 per maund of salt confiscated, plus the estimated value of any other articles confiscated in the case plus the amount of any fine imposed.

(2) In any case in which, in the opinion of the Collector of Salt Revenue, any person has performed any service of special merit in respect of the prevention or detection of salt smuggling, or of any offence against the Salt laws, the Collector may grant to such person a reward not exceeding in amount Rs. (50) fifty.

(3) The Collector of Salt Revenue or any Assistant Collector of Salt Revenue with the sanction of the Collector may incur at his discretion expenditure not exceeding Rs. (100) one hundred in each case for the employment of informers or for other purposes connected with the prevention or detection of salt smuggling, or of any offence against the laws relating to salt.

(G. N., R. D., No. 1658, dated 1st April 1878.)

For rewards under the Inland Customs Act in Salt cases in Sind see Government Notification No. 1085, dated 21st February 1881, *Bombay Government Gazette*, Part I, page 95.

Stamps.

80. A reward equal to one-half the fine imposed may be granted to informers, &c., under Chapter VIII of the Stamp Act I of 1879.*

* *Vide* Chapter VII of the Stamp Act II of 1899.

Customs.

81. (1) When the confiscation of any property has been ordered or any penalty has been adjudged under the provisions of the Sea Customs Act VIII of 1878, the Collector of Salt Revenue in the case of confiscations and penalties adjudged by officers of the Salt Department, and the Collector of Customs in the case of confiscations and penalties adjudged by officers of the Bombay Customs House, may, subject to the general control of the Commissioner of Customs, grant in such

proportions as they may think fit, to any person or persons who may have contributed to the seizure of the property or the conviction of the offenders, rewards not exceeding the value of the property confiscated plus the amount of any fine recovered.

(2) In any case in which, in the opinion of the Commissioner of Customs, any person has performed any service of special merit in respect of the prevention or detection of smuggling or of any offence against the Sea Customs Laws, the Commissioner may grant to such persons a reward not exceeding in amount Rs. (50) fifty. A reward granted under this rule may be in addition to, or in lieu of, any reward that may or might have been granted under Rule I.

(3) The Commissioner of Customs or with his sanction the Collector of Salt Revenue or the Collector of Customs may incur at his discretion expenditure not exceeding Rs. (100) one hundred in each case for the employment of informers or for other purposes connected with the prevention or detection of smuggling or of any offence against the laws relating to Sea Customs. (G. N., R. D., No. 2181, dated 27th April 1878.)

Abkári regulated under departmental orders.

82. (1) In any case in which, in the opinion of the Commissioner, any person has performed service of special merit in respect of the prevention or detection of illicit distillation or smuggling of liquor, or of any offence against the Act, the Commissioner may grant to such person a reward not exceeding in amount Rs. 500.

(2) The Commissioner or, with the sanction of the Commissioner, the Collector may incur at his discretion expenditure not exceeding Rs. 500 in each case for the employment of informers, or for any other purpose connected with the prevention or detection of illicit distillation, or smuggling of liquor, or of any offence against the Act.

A'bkári (under Section 59 of the A'bkári Act of 1878.)

83. (1) Except in the Town and Island of Bombay, it shall be in the discretion of the Magistrate trying the case to grant a reward, not exceeding the proceeds of any fine imposed under the provisions of the Act, to any officer or other person whose conduct in connection with the case may, in the opinion of the said Magistrate, entitle him to reward.

(2) In the Town and Island of Bombay, the Collector shall have the same discretion as regards rewards to be granted out of the proceeds of fines under the Act.

(3) It shall be in the discretion of the Collector to grant a reward, not exceeding the proceeds of any confiscation adjudged under the Act, to

any officer or other person whose conduct in connection with the case may, in the opinion of the Collector, entitle him to reward.

Mint.

84. The Mint Master, Bombay, is authorized to sanction payments to Policemen, who discover thefts in the Bombay Mint, of rewards not exceeding three in number in the year, and Rs. 6 in amount in each case.

Police.

85. Rewards to Policemen and others for the successful detection of crime or apprehension of criminals or for acts of special personal bravery in keeping the peace or arresting offenders or for the saving of life or property at imminent personal risk may be given at the discretion of Superintendents of Police up to Rs. 20, and of the Inspector-General of Police up to Rs. 100, the grants made in the latter case being reported to Government.

Note.—The Inspector-General is authorized to make an annual provision of Rs. 400 for rewards above Rs. 20.

86. In criminal cases rewards may be offered on the authority of a District Magistrate not exceeding Rs. 100, and that of the Commissioner of Police not exceeding Rs. 200. Offers of higher rewards require the sanction of Government. The Commissioner in Sind and Commissioners of Divisions may sanction the offer of any reward (by private individuals) that may appear to them reasonable provided that they do not pledge Government without previous sanction, to an expenditure exceeding Rs. 200 for a reward in any one case.

87. Courts of Session (including Courts of Assistant Judges) may grant rewards not exceeding Rs. 100 for seizure of a leader of a gang, and Rs. 20 for that of an accomplice to persons (whether in the public service or not) whose conduct in apprehending or aiding in the apprehension of the perpetrators of murder or other atrocious offence may merit them, provided the person shall not have received any reward from the Commissioner of Police or Magistrate, and Courts of Session may also grant a reward not exceeding Rs. 50 to a person who may have merited it by perilous or laborious exertions or other valuable aid or information in maintaining the public peace.

88. For the destruction of wild animals the sanctioned rates are:—

		Rs.	a.	p.
Tigers	Full-grown ...	24	0	0
	Half do. ...	12	0	0
	Cubs ...	6	0	0
Cheetas; Leopards, Panthers, and (in Kánara) Bears.	Full-grown ...	12	0	0
	Half do. ...	6	0	0
	Cubs ...	3	0	0
Full-grown Wolves (in Khándesh, Poona, Ahmedabad and Ahmednagar)		4	0	0
Full-grown Wolves (in Sind)		4	0	0
Hyænas (Karáchi) ... (For 1 year from 1st April 1899.)	Full-grown ...	3	0	
	Cubs	1	8	

Note 1.—In some other districts rewards have been sanctioned for limited periods.

Note 2.—The Commissioner in Sind is authorized to sanction rewards for the destruction of rats at a rate not exceeding Rs. 12-8-0 per 1,000 rats within the limit of the budget allotment.

Divisional Commissioners and the Commissioner in Sind are authorized to sanction special rewards, not exceeding Rs. 200, for killing specially proved and well recognized cases of man-eaters, tigers, panthers, or leopards.

XIX.—DIET AND ROAD ALLOWANCES TO WITNESSES, JURORS, &c.

89. The following is an abstract of the rules regulating the payment on the part of Government of the expenses of complainants and witnesses in cases coming before the Criminal Courts :—

I.—Payment may be ordered by—

(1) Courts of Session.

(2) Magistrates (*a*) in cases of non-bailable offences. (*b*) in cases of bailable offences only when the prosecution is under the orders of Government or other public officer or if the Magistrate thinks that it is in the interests of the public service or if the person to whom payment is to be made is in indigent circumstances.

II.—Payment may be made at the following rates :—

	Travelling Expenses.	Daily.			
		Subsistence.	Hotel charges or board expenses.	Carriage hire.	Palki hire.
		Rs. a. p.	Rs. a. p.	Rs.	Rs.
(*a*) European and East-Indian witness in the Mofussil.	Actual expenses for carriage not in excess of 6 as. a mile.	2 8 0	...	...	...
Do. coming from the Mofussil to attend the High Court.	.....	...	...	...	...
First Class	4 annas a mile for himself and a servant if a railway be available, and 8 annas a mile if the only means of communication is by road.	...	5 0 0†	2*	...
Second Class ...	Actual travelling expenses.	...	3 0 0†	...	1*
Third Class	Do. ...	...	1 8 0†	...	...
The class to which a witness belongs to be determined by the Magistrate or other authority sending the witness to the High Court.					
(*c*) Native witness of the better class and a witness not concerned in the case whose evidence is required for furthering the ends of justice.	Railway and other travelling expenses actually incurred if reasonable.	0 6 0	...	...	...
(*d*) Native witness of lower classes.	Do. do.	0 4 0	...	...	...

* For each day of attendance at the High Court. † While in Bombay.

III.—Peculiar cases not coming within rule II are to be dealt with according to their own merits at the discretion of the Court.

IV.—When a witness lives in the same town or village in which the Court before which he is required to give evidence is situated, the Court may award him such sum not exceeding 4 annas a day as may compensate him for any loss he may have incurred by attendance upon the Court.

90. Any Court may refuse the payment on the part of Government of expenses—

(*a*) to any complainant whose complaint has been declared to be false or frivolous, and

(*b*) to any witness whose evidence it does not consider to be substantially true.

91. Subject to the following conditions, every Sessions Judge, Assistant Sessions Judge, District Magistrate, Divisional Magistrate, and First Class Magistrate and every Second Class Magistrate who is also an Assistant or Deputy Collector may, on recording his reasons in writing, give from funds supplied for the purpose on the part of Government to any accused person acquitted or discharged by him money for his railway fare, steamer fare, or daily expenses :—

(*a*) That the Court is satisfied that the accused on his discharge or acquittal will be under the necessity of proceeding to some place not less than fifteen miles distant from the Court.

(*b*) That the accused is unprovided with means sufficient for the expenses of his journey to such place and his maintenance on such journey.

(*c*) That the amount given on account of daily expenses shall not exceed the rate of two annas a day for the number of days which in the opinion of the Court will necessarily be occupied in such journey.

(*d*) That if a portion of the journey can be made by railway or steam-boat, a ticket of the lowest class shall be given in addition to the sum allowed for daily expenses.

92. The following rates have been fixed by Government for persons under trial and to informers in Bombay :—

Prisoners under trial—

Europeans Rs. 2-0-0 maximum.
Natives „ 0-8-0 do.

Informers to be paid at the rates of batta applicable to witnesses (as stated above in paragraph 89). The cheapest class of accommodation available should be engaged for the conveyance of prisoners or informers.

93. With regard to persons serving as jurors or assessors, reasonable expenses are to be paid by the Court to Government servants as well as private individuals, if applied for, and should be passed by the Accountant General when not in

excess of Rs. 10 in each case, the sanction of Government being required for all claims in excess of Rs. 10.

94. All charges incurred for the maintenance and road expenses of prisoners sent as witnesses to Criminal Courts should be drawn on bills countersigned by the District Judge or Magistrate as the case may be.

XX.—FEES TO PLEADERS AND LAW CHARGES.

95. In addition to the salaries of their appointments Government Pleaders are entitled to fees as stated below :—

Civil Cases.	Usual fees allowed by the Courts according to law.
Reference to the High Court under the Stamp Act.	High Court Pleader when instructed to appear, Rs. 30.
References to the Civil Courts under Act X of 1870.	The fee shall be calculated on the amount of compensation tendered by the Collector or on the amount which the Collector shall have declared himself willing to give to the parties.
Cases of unusual importance or difficulty or in which marked industry or ability has been displayed.	The Legal Remembrancer may grant to a District Government Pleader a special remuneration not exceeding Rs. 100 for each case. Above this sum the sanction of Government is required.
Criminal cases.	High Court Pleader (or person appointed by Government in the unavoidable absence of Government Pleader) Rs. 30, for each case. District Government Pleaders and Public Prosecutors, Rs. 10 for every day they are actually engaged in criminal business either in the Sessions Court or any Magistrate's Court. At head-quarters in cases of unusual importance the fee may be increased to Rs. 25 per diem by the Remembrancer of Legal Affairs.
High Court Pleader requested to appear in the Mofussil.	Rs. 150 for every day of absence from Bombay. This includes travelling and all other expenses.
District Government Pleader or Public Prosecutor when required to proceed to Bombay.	For each day's absence from each station Rs. 25 and actual travelling expenses to and from Bombay and conveyance hire while in Bombay.
When required to appear in any case in a Court situated elsewhere than his head-quarters.	Rs. 50 for each day's absence from head-quarters. This includes travelling and all other expenses.

District Government Pleader or Public Prosecutor leaving the head-quarters of his district or division on duty for which he receives no fee in addition to his pay.	Travelling allowance at Rs. 3 per day of absence from head-quarters, 1½ annas per mile for journey by railway, 4 annas per mile for journey other than by railway.

96. The grant for fees to pleaders (except fees in murder cases) is controlled by the Remembrancer of Legal Affairs, who is authorized to pass expenditure so long as the total expenditure does not exceed the total amount provided for the Presidency.

97. Amounts awarded by Civil Courts in their decrees against Government should be drawn on bills preferred by the officer of the department concerned countersigned, when necessary, by the departmental controlling officer. They need not be preferred by Government Pleaders and do not require the countersignature of the Remembrancer of Legal Affairs.

98. In murder cases a pleader is allowed to the accused if he is unable to pay the expense himself at Government expense, the fee payable to him being the same as that allowed to the Public Prosecutor. The services of a pleader may also be made available under similar circumstances when a sentence is sought on revision to be enhanced to a sentence of death. Bills for these fees should be paid, in Bombay (including cases referred to the High Court for a confirmation of the sentence of death) on a certificate signed by the Registrar that a pleader was engaged with the authority of the Chief Justice or any other presiding Judge, and in the Mofussil on the certificate of the District Judge.

XXI.—ARMS AND ACCOUTREMENTS.

99. The cost of articles noted below is chargeable to the grant for arms and accoutrements :—

Belts and belt-plates.	Lances.
Batons.	Monograms for brass initials.
Buckles.	Pouches, caps and cartridges.
Buckets.	Revolvers.
Carbines.	Spurs.
Grease (or soap).	Swords and sword-belts.

100. Arms and ammunition required by the Police Department should be obtained on indent from the Ordnance Department. The indents should be submitted to the Ordnance Department through the Accountant General.

101. Repairs to arms executed departmentally are payable from the contract grant.

102. The Inspector-General of Police is not authorized to make re-appropriations from the items provided for arms.

XXII.—EPIDEMIC CHARGES.

103. Collectors are allowed, when local resources fail, to incur expenditure on the purchase of medicines and disinfectants, and the entertainment of extra temporary establishment in cases of urgent necessity arising from an outbreak of cholera or small-pox or other serious zymotic disease in places not included within the limits of municipalities. The expenditure should be treated as an item of countersigned contingencies, and bills will be passed ordinarily on the countersignature of the Collectors concerned. The sanction of Government is required when the annual expenditure incurred in a single district exceeds Rs. 500; whenever such expenditure is found to have exceeded Rs. 200, a report explaining the necessity therefor should be submitted to the Commissioner through the Accountant General, who, in its absence, will decline to pass further bills. Bills should be presented within two months after the expenditure has been incurred and will not otherwise be passed without Government orders.

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ANNEXURE A.

Detailed Classification of Contingent Charges.

A. Contract.	B. Non-Contract. Special. (a)	Countersigned. (b)	Audited counter (c
Carriage of tents and records. Charges of water-supply (Aden and Salt Department). Conveyance of corpses and wounded persons. Country medicines (Medical). Hot-weather establishment. Laboratory expenses (Education). Library allowances (Medical and Education). Lighting charges. Peons' uniforms and belts. Petty printing at private presses. Petty repairs (except Excise, Police and Education). Petty supplies. Purchase of carpets. Remittance of Treasure (within the District). Removal of distillery refuse.* Rewards to marksmen (Police). Rewards to Policemen and others in criminal cases up to Rs. 20. Secret service money. Stationery (purchased locally). Text and Prize books (Education).	Articles of European manufacture costing more than Rs. 10. Darbár presents. Donations for charitable purposes. Irrecoverable temporary loans written off. (d) Law charges in Civil Suits. Live Stock. (a) Purchase of books and publications. „ of Furniture (for newly created offices only). „ of Land. „ of Boats. „ of Iron safes. „ of Matting, which cannot be met from the contract grant. } when the cost exceeds Rs. 10. Rents. Rewards to Agarias.	Accoutrements. Ammunition. Arms. Articles of office furniture when contract grant is not allowed and including those enumerated in paragraph 41 whose cost does not exceed Rs. 10. (i) Boat stores and repairs. Bugles, targets, &c. Charges for remittance of treasure from or to other Districts. (f) „ for water-supply (except Aden and Salt Departments). „ on account of distressed seamen. Clothing and bedding. „ of patients. „ (Police and Salt Departments). Commission on sale of salt. Construction and repair of Chávdis. Costs in pauper suits. Diet and road money to witnesses and jurors. Do. revenue defaulters. Diet of patients. Discretionary allowances for the amusement of lunatics. Epidemic expenses. Excursion charges. Execution charges. Farm charges. Fees in *post-mortem* cases. (e) „ to Pleaders in criminal cases. Hire of horses (Police). Mapping charges. Miscellaneous office expenses (where a contract grant is not allowed). Passage and diet money to lunatics.	Charges ring pa Maintena digent Postage Telegram Vagrant Way ex revenue servers.

* Charges incurred by the Collector of Land Revenue, Customs and Opium, Bombay, on account of distillery refuse and planting trees is included under countersigned cont

A. Contract.	B. Non-Contract.			Remarks.
	Special. (a)	Countersigned. (b)	Audited but not countersigned. (c)	
	Special rewards to Policemen and others in criminal cases above Rs. 100 and rewards to informers above Rs. 200. Toshakhána contingencies where not authorized by standing sanction.	Petty construction. ,, repairs (Excise, Police and Education). Photographing criminals (Police). Prisoners' transfer charges. Purchase of raw material. Purchase of Tents. Rates and Taxes. Rations. Repairs of boundary marks. (e) Rewards for the destruction of wild animals, snakes, &c. ,, in Customs, Salt, Opium and Excise cases. ,, to informers up to Rs. 200. ,, to Policemen and others in criminal cases up to Rs. 100. Road expenses of prisoners under trial. ,, money to released convicts. Scales and weights and instruments. Transportation charges. Travellers' bungalow charges. Treasure Trove. (g) Way charges of escorts. Workshop charges.		(f) The budget grant for this is treated as one for the whole Presidency, and allotments are made by the Accountant General without reference to Government so long as the total grant is not exceeded. (g) Collectors should purchase the whole of the coins found under Section 16 of the Treasure Trove Act and send them to the Royal Asiatic Society. (h) Expenditure by Government should be limited to the case of paupers whose caste or religion is unknown, and who have been repudiated by their community and should be confined to the smallest possible sum in each case. (i) Jajams and desk covers should last for five and seven years respectively.

ANNEXURE B.

List of Disbursing, Countersigning and Controlling Officers of each Department.

Department.	Disbursing Officer.	Countersigning Officer.	Controlling Officer.	REMARKS.
3 Land Revenue—				
Charges of District Administration. C.	Collector	Collector	Commissioner.	
Survey and Settlement—				
Survey Parties	Superintendent of Survey.	Survey Commissioner.	Survey Commissioner.	
British Grásia Agent	British Grásia Agent.	Agent to Governor General, Baroda.	Agent to Governor General, Baroda.	
Photozincographic Office ...	Superintendent ...	Commissioner, C. D....	Commissioner, C. D.	
Other Land Settlement Charges.	Collector	Collector	Commissioner.	
Land Records and Agriculture—				
Director ... ... C.	Director	Director	Director.	
Divisional Inspector	Divisional Inspector...	Commissioner ...	Commissioner.	
District Inspector	Collector	Collector	Do.	
Kánungo Establishment ...	Do.	Do.	Do.	
Alienation Office, Poona ...	Commissioner, C.D. ...	Commissioner, C. D....	Commissioner, C. D.	
Superintendent of Land Records and Agriculture in Sind.	Superintendent ...	Commissioner in Sind.	Commissioner in Sind.	
Allowances to District and Village Officers.	Collector	Collector	Commissioner.	
4 Opium*	Collector of Customs and Collector of Ahmedabad.	Collector of Customs and Collector of Ahmedabad.	Commissioner of Customs, Salt, Opium, &c.	* In the departments under the Commissioner of Customs, Salt, Opium and Excise, the Chief Account Officer is authorized to countersign contingent bills which would otherwise require the countersignature of the Commissioner of Customs, &c., after obtaining the necessary sanction of the Commissioner, Collector of Customs and Opium, Collector of Salt Revenue, or the Deputy Collector of Salt Revenue, as the case may be. He has, however, no power to sanction transfers of grants. With the exception of the items within the competence of the Deputy Collector of Salt Revenue (*Vide* Government Resolution, Revenue Department, No. 4083, dated 14th December 1866), the power of sanctioning all contingent expenditure in the Salt and Continental Customs Department is exercised by the Collector of Salt Revenue, subject to the control of the Commissioner, who alone has authority to sanction re-appropriations from one minor head to another.
5 Salt*—				
Presidency Proper ... ... C.	Chief Account Officer.	Chief Account Officer.	Commissioner of Customs, &c.	
Sind... ... ... C.	Collector of Salt Revenue and District Collector in the case of Establishment under him.	Commissioner in Sind.	Commissioner in Sind.	
Aden ... ... C.	Political Resident ...	Political Resident ...	Political Resident.	
6 Stamps ... ... C.	Collector and Superintendent of Stamps for Bombay.	Superintendent of Stamps.	Superintendent of Stamps.	
7 Excise—				
Presidency Proper ... ... C.	Collector	Collector	Commissioner of Customs, &c.	
Sind ... ... C.	Do.	Do.	Commissioner in Sind.	
8 Provincial Rates	Do.	Do.	Commissioner.	
9 Customs*—				
Presidency Proper ... C.	Chief Account Officer.	Chief Account Officer.	Commissioner of Customs, &c.	
Sind ... ... C.	Collector of Customs...	Collector of Customs.	Commissioner in Sind.	
10 Assessed Taxes	Collector	Collector	Commissioner.	
12 Registration†—				
District Charges ... ... C.	District Registrar† ...	Inspector-General of Registration.	Inspector-General of Registration.	
Inspection ... ... C.	Inspector of Registration.	Do.	Do.	
15 Post Office	Post Master	Post Master General in the Presidency, Deputy Post Master General in Sind.	Post Master General in the Presidency and Deputy Post Master General in Sind.	
17 Mint—				
Mint Department	Mint Master	Mint Master	Mint Master.	
Assay Department	Assay Master... ...	Assay Master ...	Assay Master.	
18 General Administration—				
Civil Office of Account and Audit.	Accountant General ...	Accountant General...	Comptroller General.	
Currency Department.	Assistant Accountant General in charge Paper Currency, Bombay, and Deputy Commissioner, Karáchi.	Commissioner of Paper Currency.	Head Commissioner of Paper Currency.	
Secretariats and Staff and household of Governor.	Secretary	Secretary	Secretary.	
Oriental Translator to Government C.	Oriental Translator ...	Oriental Translator ...	Oriental Translator.	
Commissioners ... ... C.	Commissioner ...	Commissioner ...	Commissioner.	
Inspector-General of Registration and Stamps. C.	Inspector-General ...	Inspector-General ...	Inspector-General.	
Inspectors of Registration and Stamps. C.	Inspector	Do. ...	Do.	

† No contract grant under the head 'Registration' has been allotted for the Sub-Registry Office at Deesa. Any occasional petty charge incurred by the Office should be met out of the grant allotted to the Inspector-General of Registration and Stamps (G. Rs., F. D., No. 3523, dated 21st October 1893, and No. 2355, dated 13th July 1895.)

Department.	Disbursing Officer.	Countersigning Officer.	Controlling Officer.	REMARKS.
19A Law and Justice, Courts of Law—				
High Court ... ... C.	Each head of office countersigns and controls his own contingencies.			
Law Officers—				
English ... ... C.	Do.	Do. ...	Do.	
Legal Remembrancer ... C.	Legal Remembrancer .	Legal Remembrancer .	Legal Remembrancer.	
High Court Pleader ... C.	High Court Pleader...	Do. ...	Do.	
Mofussil Establishment... C.	District Pleader ...	Do. ...	Do.	
Coroner's Court ... ... C.	Coroner	Coroner	Coroner.	
Coroner's Surgeon ... C.	Surgeon			
Presidency Magistrate's Court C.	Chief Presidency Magistrate.	Chief Presidency Magistrate.	Chief Presidency Magistrate.	
Judicial Commissioner ... C.	Judicial Commissioner.	Judicial Commissioner.	Judicial Commissioner.	
Civil and Sessions Courts ... C.	District Judge ...	District Judge ...	District Judge.	
Small Cause Courts, Mofussil C.	Do. ...	Do. ...	Do.	
Do. do. Presidency C.	Chief Judge	Chief Judge	Chief Judge.	
Criminal Courts ... ... C.	District Magistrate. City Magistrate or Cantonment Magistrate.	District Magistrate ...	Commissioner.	
19B Law and Justice, Jails	Superintendent of Jail, District Magistrate for Lock-ups.	Inspector-General of Prisons.	Inspector-General of Prisons.	
20 Police—				
Bombay ... ... C.	Commissioner of Police.	Commissioner of Police.	Commissioner of Police.	
Presidency Proper, excluding Bombay. C.	Inspector-General for his own office, District Superintendents.	Inspector-General of Police (a).	Commissioner ...	(a) With regard to the powers of the Inspector-General of Police and Commissioners, see Government Resolution, Judicial Department, No. 6047, dated 5th Nov. 1890.
Sind ... ... C.	District Superintendent.	Commissioner in Sind.	Commissioner in Sind.	
Aden ... ... C.	Assistant Political Resident in charge Police.	Political Resident ...	Political Resident.	
Káthiáwár	Superintendent of Police.	Political Agent ...	Political Agent.	
Mahi Kántha	Officer in charge of Police.	Political Agent, except for Arms and Accoutrements and Clothing, charges for which are countersigned by the Inspector-General of Police.	Commissioner.	
Pálanpur...				
Rewa Kántha				
Deesa ... ... C.	Superintendent of Police.	Officer Commanding Deesa Division.	Do.	
Police Hospital	Medical Officer in charge.	Surgeon-General ...	Surgeon-General.	
Village Police	Collector	Collector	Commissioner.	
Cattle-pounds	District Magistrate ...	District Magistrate ...	Do.	
21 Marine—				
Shipping Office, Bombay ...	Shipping Master ...	Shipping Master ...	Commissioner of Customs.	
Do. Karáchi ...	Deputy Shipping Master.	Collector of Customs .	Commissioner in Sind.	
Steamer Jhelum... ... C.	Commissioner in Sind	Commissioner in Sind.	Do.	
Life-boat, Alibág	Collector	Collector	Commissioner.	
22 Education—				
Direction... ... ... C.	Director	Director	Director.	
Inspection ... ... C.	Educational Inspector, Deputy and Sub-Deputy Educational Inspectors.	Do.	Do.	
Government Colleges ... C.	Principal	Do.	Do.	
Government Schools ... C.	Head Master... ...	Do.	Do.	
Grants-in-aid	Educational Inspector.	Do.	Do.	
23 Ecclesiastical—				
Church of England	Chaplain	Archdeacon	Archdeacon	A contract grant allowed to the St. Thomas Cathedra
Church of Scotland	Do.	Senior Presbyterian Chaplain.	Senior Presbyterian Chaplain.	
24 Medical—				
Medical Establishments...	Surgeon-General; in Sind, Principal Medical Officer.	Surgeon-General; Principal Medical Officer in Sind.	Surgeon-General, Principal Medical Officer in Sind.	
Hospitals and Dispensaries C.	Medical Officer in charge.	Do. ...	Do.	

Department.	Disbursing Officer.	Countersigning Officer.	Controlling Officer.	REMARKS.
24 *Medical—continued.*				
Medical Schools and Colleges C.	Principal and Superintendent.	Surgeon-General; Principal Medical Officer in Sind.	Surgeon-General; Principal Medical Officer in Sind.	
Lunatic Asylums ... C.	Superintendent ...			
Chemical Examiner ... C.	Chemical Examiner ...			
Sanitation and Vaccination C.	Sanitary Commissioner for his own office, Deputy Sanitary Commissioners for Registration Districts and Port Health Officer for Bombay.	Sanitary Commissioner.	Sanitary Commissioner.	
Grants for Medical purposes—Epidemic expenses.	Collector	Collector	Commissioner.	
25 Political—				
Political Agents... ... C.	Political Agent or Resident.	Political Agent or Resident.	Political Agent or Resident except where Collectors are *ex-officio* Political Agents, and Sávantvádi, Pálanpur, Mahi Kántha where Commissioners are controlling officers.	
Medical Institutions ... C.	Surgeon or other Medical Officer in charge.	Surgeon-General ...	Surgeon-General.	
26 Scientific and other minor Departments—				
Veterinary charges	Collector or Superintendent.	Superintendent, Civil Veterinary Department.	Survey Commissioner and Director of Land Records and Agriculture.	
Superintendent, Civil Veterinary Department.	Superintendent ...	Survey Commissioner and Director of Land Records and Agriculture.	Do.	
Other Officers.				
Veterinary College	Principal	Director of Public Instruction.	Director of Public Instruction.	
Veterinary Class, Poona ...	Do. College of Science.	Do. ...	Do.	
Public Observatories	Director	Director	Director.	
Experimental Cultivation ...	Superintendent of Farm.	Director of Land Records and Agriculture.	Director of Land Records and Agriculture.	
Inspector of Factories	Inspector	Collector of Bombay .	Collector of Bombay.	
Registration of Railway traffic .	Examiner, Railway Accounts.	Examiner, Railway Accounts.	Examiner, Railway Accounts.	
Examinations	Educational Inspector.	Director of Public Instruction.	Director.	
Reporter on the Native Press ...	Reporter	Secretary to Government, Political Department.	Secretary to Government, Political Department.	
30 Stationery and Printing—				
Stationery Office	Superintendent of Stationery.	Superintendent of Stationery.	Superintendent of Stationery.	Bills for purchase of stationery above Rs. 500 are submitted to Government for approval after payment.
Government Presses—				
Government Central Press ...	Superintendent ...	Superintendent ...	Secretary to Government, General Department.	
Commissioner in Sind's Press ...	Do. ...	Commissioner in Sind.	Commissioner in Sind.	
High Court Press	Do. ...	Registrar, High Court.	Registrar, High Court.	
Alienation Department Press ...	Alienation Assistant to Commissioner, C. D.	Commissioner, C. D...	Commissioner, C. D.	
Jail Presses	Superintendent of Jail.	Inspector-General of Prisons.	Inspector-General of Prisons.	
Printing at Private Presses ... Stationery purchased in the country. C.	Each officer to whom a grant is allowed.	.....	.....	
32 Miscellaneous—				
Government Work-house ...	Governor	President, Committee of Management.	President, Committee of Management.	
Other Vagrant charges... ...	Collector	Collector	Commissioner.	
Rewards for the destruction of wild animals.	Do.	Do.	Do.	
Petty Establishments	Do.	Do.	Do.	
Treasure Trove	Do.	Do.	Do.	
Charges for *remittance* of Treasure.	Do.	Do.	Accountant General.	
Civil and Military Examination Committee. C.	President	President	President.	
Central Examination Committee C.	Secretary	Secretary	Secretary.	

N.B.—1. Offices marked C. are allowed contract grants.
2. The term "Collector" includes Deputy Commissioners of Thar and Párkar and Upper Sind Frontier.

ANNEXURE C, *referred to in paragraph 5.*

List of Items included in the term "Petty Supplies."

1. Attar and Rose Water.
2. Advertising Charges.
3. Arrowroot (Medical).
4. Badges for Peons.
5. Book-binding Charges and Materials.
6. Burnous.
7. Bottles for oil, &c.
8. Boxes (Office).
9. Brooms.
10. Boxes (Bamboos).
11. Bandar Boat Charges.
12. Buggy and Boat Hire.
13. Candles.
14. Calendars (English and Vernacular).
15. Charcoal or other Fuel.
16. Charges for destroying Salt.
17. Chicks (blinds made of split bamboos).
18. Corks.
19. Colour (Country).
20. Cotton (Wicks).
21. Chalk.
22. Conveyance Charges, Landing and Wharfage Charges of Forms, Stamps, Stationery, &c. (except transit charges on Ordnance Stores—Police).
23. Diet to Prisoners and Witnesses (Salt and Customs).
24. Dungry Cloth for Records.
25. Flags for Boats.
26. Furniture (office, casual purchase of, includes clocks).
27. Gas Charges.
28. Gongs.
29. Gum-pots.
30. Gunny Bags.
31. Hour Glasses.
32. Ice and Numdas (Medical).
33. Kamlis for peons.
34. Kerosine oil.
35. Lamps.
36. Lanterns.
37. Lime (Medical).
38. Lime juice (Medical).
39. Locks.
40. Mallets.
41. Matches.
42. Map Cases.
43. Map Mountings.
44. Mats.
45. Money Bags.
46. Measuring Chains.
47. Mixture to prevent destruction of records by white ants.
48. Nails.
49. Net Bags.
50. Oil for Treasury Guards and Boats, &c.
51. Petty Printing Charges.
52. Postal Bags.
53. Parcel Charges.
54. Prickly-pear Destruction Charges.
55. Privy Pans.
56. Repairs to Office Furniture and Tents.
57. Ropes.
58. Rat Traps.
59. Remuneration to Sectioners.
60. Seals.
61. Screws.
62. Soap (Country and Europe), Medical.
63. Sweet oil.
64. Table-cloth.

65. Tape (Country).
66. Thatching Charges (Salt).
67. Tolls.
68. Tubs, bathing (Medical).
69. Umbrellas for Peons.
70. Vinegar.
71. Village Expenses (Salt).
72. Water Pots.
73. Washing Floor Cloths.
74. Weather Frames.
75. Weighing Charges.
76. Any other petty items not specially named.

ANNEXURE D.

List of Officers whose Peons are allowed Liveries.

1. District Collectors* in their capacity as such and also as District Magistrates, District Registrars and Political Agents. The term "Collectors and Magistrates" includes the Deputy Commissioners of Thar and Párkar and Upper Sind Frontier.
2. Assistant and Deputy Collectors.
3. The Collector of Bombay in his capacity also as Superintendent of Stamps and Stationery and Collector of A'bkári.
4. The Tálukdári Settlement Officer.
5. Officers in charge of the City Survey Offices, Broach and Bijápur.
6. The Survey Commissioner and Director of Land Records and Agriculture.
7. Officers of the Survey Department of and above the rank of Assistant Superintendent.
8. Divisional Inspectors of Land Records and Agriculture.
9. District Inspectors of the Agricultural Department.
10. The A'bkári Inspector, Kotri.
11. Collectors of Income Tax, Bombay, Poona and Ahmedabad.
12. The Inspector-General of Registration and Stamps.
13. Inspectors of Registration and Stamps and of Village Registration.
14. The Sub-Registrars of Bombay and Karáchi.
15. The Registrar of Joint Stock Companies.
16. District, Joint and Assistant Judges.†
17. The Special Judge under the Dekkhan Agriculturists' Relief Act.
18. Small Cause Court Judges.
19. Presidency Magistrates.
20. Cantonment and City Magistrates.
21. The Coroner of Bombay.
22. The Sheriff of Bombay.
23. The Remembrancer of Legal Affairs.
24. The Inspector-General of Prisons.
25. The Superintendent, Civil Jail, Debtors' Side, Bombay.
26. The Inspector-General of Police.
27. The Shipping Master, Bombay.
28. The Director of Public Instruction.
29. Educational Inspectors.
30. Deputy and Assistant Deputy Educational Inspectors.
31. The Principals, Elphinstone and Deccan Colleges.
32. The Principal, College of Science, Poona.
33. The Senior Professor, Government Law School, Bombay.

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* The orders regarding the supply of clothing to peons apply to the peons and Chobdárs under the Agent for Sardárs in the Deccan who is also District Judge of Poona (G. R., F. D., No. 1439, dated 23rd April 1891).

† The two Rakhváldárs of the Sátára Residency bungalow, who are borne on the Collector's Huzúr establishment, are allowed clothing at Government expense (G. R., F. D., No. 3278, dated 13th August 1892).

34. The Principal, Elphinstone High School.
35. Head Masters of High Schools.
36. The Head Masters, Elphinstone Middle School, Poona Camp Government English School, and Ahmedabad and Surat Middle Schools.
37. Principals and Head Master of Training Colleges and Schools.
38. Lady Superintendents, Training Colleges.
39. The Principal, Sir Jamshedji Jijibhái School of Art.
40. The Curator, Government Book Depôt, Karáchi.
41. The Surgeon General with the Government of Bombay.
42. Civil Surgeons.
43. The Physician of the European General Hospital.
44. The Senior Medical Officer, Jamshedji Jijibhái Hospital.
45. The Physician, Bai Motlibai and Sir Dinsha Manekji Petit Hospitals.
46. The Surgeon, Kavasji Jehangir Ophthalmic Hospital.
47. The First Physician, Kama Hospital (as regards both the Kama and the Allbless Hospitals).
48. The Surgeon, Gokaldas Tejpal Hospital, subject to the condition that the cost is charged to the annual grant of Rs. 36,000 from the Bombay Municipality.
49. The Medical Officer in charge Pestanji Sorabji Charitable Dispensary, Poona.
50. The Superintendent, Bombay Lunatic Asylum.
51. The Principal, Grant Medical College.
52. The Sanitary Commissioner for the Government of Bombay.
53. Deputy Sanitary Commissioners.
54. The Health Officer of the Port of Bombay.
55. The Sanitary Engineer.
56. Inspectors of Sanitation and Vaccination.
57. Political Agents and Superintendents on Provincial Establishments and their Assistants.
58. The Western Bhil Agent, Khándesh.
59. The Superintendent, Civil Veterinary Department.*
60. The Principal, Veterinary College, Parel, including Veterinary Laboratory.
61. The Superintendent of Farms.
62. The Inspectors of Factories and Steam Boilers, Bombay.
63. The Examiner of Guaranteed Railway Accounts (on account of the establishment for the registration of Railway traffic).
64. The Reporter on the Native Press.
65. The Meteorological Reporter of Western India.
66. The Superintendent, Government Central Press.
67. The Secretary to the Civil Military Examination Committee.
68. Officers of the Public Works Department of and above the rank of Assistant Engineer whose cost is wholly or partly Provincial.

Note.—The caretaker of the Council Hall, Poona, who has been brought on the Permanent Establishment of the Executive Engineer, Poona District, as a Chaukidár is entitled to clothing. (G. R., P. W. D., 1428-E.—1745, dated the 10th November 1893.)

69. The Sindhi Translator to Government.
70. Superintendent of the Commissioner in Sind's Printing Press, Karáchi.

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* The stallion syces in Sind may be allowed warm clothing in the same way as peons (G. R., F. D., No. 3812, dated 20th November 1894.)

STATEMENT.

Register of Contingent Charges of the

Date.	To whom paid. / Budget or Contract Grant.	No. of { Sub-voucher. / Contingent Bill.	CONTRACT					

			Total of each Contingent Bill.	Initial of Disbursing Officer.

AUDITED BUT NOT COUNTERSIGNED CONTINGENCIES.

			Total of each Contingent Bill.	Initial of Disbursing Officer.

COUNTERSIGNED CONTINGENCIES—*continued.*				
Total of each Contingent Bill.	Initial of Disbursing Officer.			

for the year 189

SPECIAL CONTINGENCIES.					Total of each Contingent Bill.	Initial of Disbursing Officer.	REMARKS.

PART VII.—PUBLIC WORKS.

1. All buildings on the dead-stock list of the Public Works Department, whether their cost is under Rs. 1,000 or not, should be viewed as 'Public Works,' and only buildings not on the list of the Public Works Department costing under Rs. 1,000 should be provided for in the Civil Budget.

The amounts set down for repairs to the Civil Buildings in the Public Works Budget are intended for the repair of such buildings only, the original cost of which exceeded Rs. 1,000. For such buildings as are valued at or under Rs. 1,000, Civil Officers should obtain funds from the Civil Budget, through the Accountant General. The maintenance of all buildings whose value is under Rs. 1,000 should invariably be entrusted to Civil Agency. The charge for maintenance of buildings of the value of Rs. 1,000 and over falls on the Public Works Department, but the works of maintenance may be carried out either by Civil or Public Works Agency, as may be most convenient.

(G. Rs., P. W. D., Nos. 222 A.-1911, dated 20th September 1866, 284A.-1897, dated 28th September 1870, 207 A.-1373, dated 27th July 1871, and 248 A.-1689, dated 21st September 1875; *vide* G. M., R. D., No. 3395, dated 25th September 1866.)

2. The execution by departmental agency without specific reference to Government of a work for which provision has been made in the Public Works Budget is irregular. (G. R., R. D., No. 8410, dated 16th November 1893.)

3. When charges properly defrayable by the Public Works Department are erroneously included in the Civil Budget and incurred thereunder, prior to debiting the amount to that Department permission to do so should be obtained from a Superintending Engineer or from Government, as the case may be. (G. R., R. D., No. 2017, dated 27th April 1870.)

4. The cost of all articles, not fixtures, should, unless specially sanctioned otherwise, be met by the Departments concerned; but as a special case the Public Works Department may undertake the supply and repair of privy pans.

In accordance with the general priniciples of account the outlay incurred by the Public Works Department in supplying record shelves, ladders, &c., for other Departments, must be finally adjusted in its own accounts. The proper procedure to adopt in cases where the Public Works Department is specially authorized to undertake work of a nature which is not usually provided for in the Departmental estimates, is to arrange for the necessary transfer of grants from the estimates of the Civil Department concerned, before any liability is incurred.

(G. Rs., P. W. D., Nos. 221A.-1435, dated 20th August 1888, 195 A-750, dated 15th May 1893,

and 295 A-1172, dated 31st July 1893, and G. M. No. 6018, dated 21st August 1893.)

5. No outlay for altering or adding to the buildings occupied by the Heads of Local Governments and Administrations, or for the purchase or construction of new buildings intended to be so occupied, should be incurred in excess of Rs. 15,000 without the previous sanction of the Government of India. (G. I., F. D., No. 666, dated 24th May 1878; *vide* G. R. No. 2128, dated 14th June 1878.)

6. All proposals for expenditure on buildings dependent upon or connected with a Government House, as well as on the residence itself, should be submitted to the Government of India for approval, whenever the total expenditure on any one Government House and its connected buildings during any one year exceeds Rs. 15,000 (exclusive of repairs). Any estimate for a single work in excess of this limit should be similarly submitted even when the expenditure is divided over two or more years. (G. I., F. & C., No. 1826, dated 22nd December 1883; *vide* G. R. No. 327, dated 24th January 1884.)

7. No dwelling-houses should be purchased or constructed by Local Governments and Administrations, save under some general or special order of the Government of India. But this order is not appplicable to the following cases :—

(i) cases in which it is the recognized duty or established custom of the Government to provide quarters at Government expense;

(ii) cases in which residences are provided for officers on the ground that their duties compel them to occupy a building or part of a group of buildings erected for some special purpose, such as a jail, a police thánah, a school, a factory, a mint, &c.;

(iii) cases in which it is necessary to provide residences in parts of the country where no civil station or cantonment exists, and where a lengthened term of residence would render camp accommodation unsuitable, *e. g.*, buildings along lines of roads, railways or canals, for the housing of officials employed on their construction or maintenance.

Where a civil station or cantonment is already in existence, or in the process of formation, it is considered desirable that all proposals to construct residences for officials, not entitled to quarters under the foregoing rules, should be submitted to the Supreme Government for approval.

It is not possible to define more exactly than in a general way the particular cases in which a reference to the Government of India is unnecessary; but it is hoped that, in all cases where Local Governments or Administrations have reasonable doubts as to the operations of the circular, refer-

ence may be made to the Supreme Government for opinion.

In all cases where residences may be constructed on the condition of the occupiers paying a reasonable rent, capital and revenue accounts of such buildings should be kept, and should be detailed in Appendix B of the Annual Finance Accounts, as required by Code, Chapter XIV, paragraph 180, modified by S. O. No. 83 of 1884.

(G. I., P. W. D., Cirs. Nos. 1, dated 10th February 1885, and 14, dated 2nd September 1885; *vide* G. R. No. 3163, dated 18th November 1885.)

8. It should not be understood that as soon as private parties raise funds for the construction of school buildings, Government are immediately to supplement those funds by granting equal amounts. It has always been the practice to register these applications, which are to be complied with according to their turn, and as funds can be made available by Government consistently with the usual or extraordinary requirements of the other departments. The funds that the private parties may have collected in the meantime can be invested in Government paper, or handed over to the Public Works Department as private contributions. (G. R. No. 570, dated 17th February 1879.)

9. The Government grants-in-aid of school buildings should be taken to supplement (up to a sum not exceeding half the cost) the private contributions. The latter should therefore be considered to be spent first,* the Government grant supplying only the difference between that amount and the total cost. There will then never be anything to refund to contributors when any Government money is spent. (G. R. No. 2938, dated 25th September 1886.)

10. Interest should not be allowed on sums deposited as private contributions for public works. If a contributor so desires, he is at liberty to pay in his contribution from time to time as expenditure on the work progresses. (G. I., F. & C., No. 1425, dated 16th March 1888; *vide* G. R. No. 950, dated 5th April 1888.)

Private donations towards public works, when paid into the credit of Government, should be immediately invested in Government paper, or the Accountant General should invariably ask for instructions as to whether that course should be followed or not.

(G. R. No. 1852, dated 30th May 1890.

* The rule that contributions should be paid into the Treasury, and should be expended before the Government share, is in accordance with standing orders, and though Government reserve to themselves the power of departing from this rule in special cases in which sufficient cause is shown, they are not prepared to recognise the benefits which contributors may gain in interest by deferring payment as sufficient cause. (G. R., P. W. D., No. 153-C. W.-708, dated 21st April 1894.)

11. It is of importance that contribution by Government in aid of all non-Government departments or bodies should be duly brought to account in full, which is not the case if establishment charges are remitted in respect of buildings constructed or repaired for such departments or bodies through the agency of the Public Works Department. (G. R., P. W. D., No. 47 A.-98, dated 15th September 1890; *vide* G. R. No. 7751, dated 31st October 1890, and G. R., G. D., No. 676, dated 1st March 1892.)

12. The cost of all subsidiary works immediately connected with a canal, or necessitated by it, is part of the capital cost of the canal; such, for example, as the purchase of land for plantations on the banks or bermes, or for drains, and the first cost of fencing and planting plantations and of nurseries of young trees, and of constructing drains.

The cost of working plantations on the banks, such as pruning, thinning, jungle-clearing, felling and marking, watering and maintenance of nurseries, and of maintaining, renewing and clearing drains, is part of the working expenses of the canal.

If a work (whether canal or railway) is constructed with a view to profit, and the Local Government appropriates the profit from it, then the Local Government must pay interest from Provincial Resources on any funds supplied from the Imperial Treasury for the construction of the work, and bear the whole cost of its maintenance; and this, whether the work is classified as a productive public work or not, and whether the money supplied from the Imperial Treasury is borrowed or not.

Unless the Local Government pays interest upon that part (if any) of the capital cost of a work which is supplied from the Imperial Treasury, it may not, except under special arrangements with the Imperial Government, appropriate the revenue derived from the work, which will be an Imperial asset.

A work, whether classed in the Finance and Revenue Accounts as a productive public work or not, constructed without aid from the Imperial Treasury, or upon that part (if any) of the capital cost of which, which is supplied from the Imperial Treasury, interest is paid by a Provincial Government, is to be treated in the Accounts as a Provincial work, the whole profit being a Provincial asset. The Imperial expenditure on the construction of such a work will, however, be recorded as Imperial, notwithstanding that interest upon it is paid from Provincial resources.

(G. I., F. & C., No. 2819, dated 27th September 1879; *vide* G. R. No. 3600, dated 17th October 1879.)

13. It is the duty of the Accountant General, Public Works Department, to calculate the amount to be charged to each Local Government, yearly,

as interest on the Imperial Funds invested in Productive Works.

Interest is not thus charged upon any funds so invested which a Local Government provides from provincial sources, or by means of a Local Debenture Loan on which interest is paid separately from provincial sources.

It is essential, therefore, that each Local Government should communicate simultaneously to the Government of India in the Public Works Department, for the information of the Accountant General of that Department, any orders which it may issue for the appropriation of such funds as are described in paragraph 2 to the construction of a work the cost of which is to be recorded under the excluded head *Productive Public Works.*

The Accountant General, Public Works Department, will keep the Comptroller General and the Government of India in the Financial Department promptly informed of all such appropriations.

Without the assent of the Government of India in the Financial Department such appropriations cannot be made unless provision has been made for them in the estimates for the year. Conversely when such appropriations have been sanctioned either in the estimates for the year or by special orders, a Local Government should not disturb the arrangement without the consent of the Government of India in the Financial Department.

(G. I., F. & C., Nos. 2351, dated 19th August 1880, and 1727, dated 20th July 1881; *vide* G. Rs. Nos. 3170, dated 3rd Sepember 1880, and 2905, dated 10th August 1881.)

14. Stallions' stables costing above Rs. 1,000 will be borne on the Public Works list, and funds provided from the Public Works assignment. For the Provincial share of the cost of works below Rs. 1,000, provision should be made in the Civil Budget. (G. R. No. 1584, dated 25th May 1888.)*

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* (1) In this connection *vide* the following extract paragraphs 2 and 3 of Government Resolution, Public Works Department, No. 171 A.-645, dated 24th April 1893 :—

"2. The first question for consideration in these papers is whether the District Local Board of Ahmedabad is liable for the whole cost of repairs to stallions' stables in that district. In Government Resolution No. 1584, dated 25th May 1888, these works are classed as Local; but as stated by the Accountant General in his letter No. L. F.-18418, dated 6th October 1892, and as is evident from the memorandum from the Public Works Department No. 86-A., dated 18th January 1888, this was done, not with a view to throw the whole cost of repairs on the Local Funds. The remarks made in paragraph 5 of that memorandum show that the Local Boards are not under a legal obligation to disburse that cost, and that what is expected from them is a voluntary contribution towards it. The Commissioner, N. D., observes that, as the charges on account of the maintenance of Government stallions in the Ahmedabad District are equally divided between Government and the Local Fund, it would be inequitable to require the Local Board to bear all the charges on account of repairs

15. Government do not consider it necessary to make special grants for keeping the compounds of Collectors' offices and bungalows in order. (G. R. No. 924, dated 13th March 1882.)

16. Public Works officers should not without absolute necessity undertake works or services the cost of which is ordinarily a civil charge. When occasion arises it will rest with the Public Works Department to decide whether to ask for a transfer from the Civil grants.

In exceptional cases there is no objection to designs and estimates being framed by the Executive Engineer for works of this class, but they should be carried out by Civil Agency, the Executive Engineer giving any assistance that may be required.

(G. R. No. 2629, dated 31st July 1884, and G. R., P. W. D., No. 164A.–1252, dated 1st September 1884; *vide* G. M. No. 3055, dated 15th idem.)

17. Works likely to cost more than Rs. 1,000 each should be referred to the Department of Government concerned for approval before reference is made to the Public Works Department; if approved, a call will be made for plan and estimate, a limit, if necessary, being put upon the amount which the Department making the call considers should be spent. If the work, on a rough estimate in the Public Works Department, cannot be executed within this limit, the Department making the call may be so advised, with any suggestion for modification of the work that may be useful in enabling Government to decide whether it should be prosecuted or abandoned as unduly expensive.

These orders apply to Provincial Public Works and not to Local Fund Works which are governed by the Act, nor to repairs which are executed by Superintending Engineers.

(G. Rs. Nos. 124, dated 17th January 1888, and 1772, dated 8th June 1888.)

18. The orders in Government Resolution No. 124, dated 17th January 1888, apply to Provincial

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There is no objection accordingly to the Local Board contributing a moiety only.

"3. The second question which arises for consideration is whether the Public Works or the Civil Department should bear the other moiety of the repairs charges; and it can be disposed of in the light of the remarks contained in paragraph 5 of the memorandum from the Public Works Department above referred to. It will be seen therefrom that in the case of buildings costing below Rs. 1,000, the moiety will have to be provided from the Civil Budget, and in the case of those costing above Rs. 1,000 it will have to be provided from the Public Works assignment. In the present case, the stallions' stables in the Ahmedabad District are borne on the Public Works List, and presumably, therefore, their cost is above Rs. 1,000. The Public Works Department should, therefore, bear a moiety of the charges for repairs, unless it can show that the cost of the building is below Rs. 1,000."

(2) Stables for stallions are to be classed as "Provincial" Buildings; *vide* G. R. No. 2467, dated 24th July 1896.

Public Works and not to Local Fund works which are governed by the Act, nor to repairs which are executed by Superintending Engineers. (G. R. No. 1772, dated 8th June 1888.)

19. The Commissioner of Customs, Salt, Opium and A'bkári should obtain the approval of Government in the Revenue Department before his proposals for the construction of any Imperial works required for any of the Departments under his control are submitted to the Public Works Department. (G. R. No. 3977, dated 24th December 1888.)

20. With a view to framing the lists of Civil Buildings, Original Major Works, that is, works estimated to cost over Rs. 2,500, to be included in the Provincial Public Works Budget, it is desirable that the several Secretariat Departments concerned should begin their enquiries early in the year preceding that in which funds are to be provided.

The following suggestions for the preparation of the statements required in the Revenue Department will indicate the procedure which it is desirable may be adopted in all Departments :—

(*a*) The Collector, with the assistance of the Executive Engineer, should prepare a statement of the works, Civil Buildings, most urgently required in his district, the works being arranged strictly in order of relative urgency.

(*b*) On receipt of the statements for all the districts in his division, the Commissioner, in consultation with the Superintending Engineer, should prepare one general statement complete in the subjoined form, and should submit it to Government in the Revenue Department.

(*c*) The statements for the several divisions will then be duly considered in the Revenue Department, and from these one statement will be prepared, showing the works decided upon as urgent, and to be included in the Provincial Public Works Budget of the ensuing year, so far as funds may be available.

(*d*) To ensure that urgent works may be dealt with strictly in their relative order of urgency, when the grants available are not sufficient for all the works included, the various Departments will be careful to see that each work is entered in the statement in the relative order of urgency in which it is required.

(*e*) The statements will not include

Works in progress.

Works costing less than Rs. 2,500.

(*f*) It may be assumed that works estimated to cost between Rs. 2,500 and 15,000 can, if necessary, and if funds be available, be completed within the year, provided plans and estimates are ready; for those costing over Rs. 15,000, the expenditure should be distributed over two or

three years, according to the magnitude of the work. The Executive Engineer concerned will be able to determine the grants that can be profitably expended.

The procedure in the General, Judicial, Educational and other Departments will be precisely the same, except that for the Collectors and Commissioners the Executive officers responsible for the various classes of works should be substituted, that is, for Court-houses, &c., District Judges, and Police Buildings, District Superintendents of Police, &c., and these officers will, in consultation with the Executive Engineer, report to the Executive Heads of their Departments, and the statement so completed will be submitted by those officers, that is, the Inspector-General of Police, the Conservator of Forests and other Executive Heads of Departments, to the Departments concerned, and by those Departments to the Public Works Department, in the manner explained by the 1st October at the latest.

The Commissioner in Sind, the Commissioners of Divisions, the Commissioner of Customs, Salt, Opium and A'bkári, and other heads of offices under the Revenue Department who correspond direct with Government should forward to the Revenue Department, not later than 1st September in each year, returns of urgent works costing more than Rs. 2,500 each, required to be executed in their respective charges in the ensuing financial year.

(*Statement above referred to.*)

Item Number of Work arranged strictly in order of relative urgency.	Locality and District.	Name of Work.	Amount of Estimate.	Proposed expenditure in 189 .	State of plan and estimate. (*If sanctioned, quote number and date of order.*)	Remarks
1	2	3	4	5	6	7
			Rs.	Rs.		

(G. R., P. W. D., No. 277A-1060, dated 10th July 1893, and G. R., R. D., No. 5570, dated 2nd August 1893.)

21. The orders contained in G. R., P. W. D., No. 277 A.-1060, dated 10th July 1893, govern the submission of lists of works costing over Rs. 2,500. The officers noted in the margin should submit the lists of works costing over Rs. 2,500, which may be required to be included in the Provincial Public Works Budget, to the Financial Department not later than the 1st September every year.

Accountant General.
Superintendent of Stationery.
Administrator General.
Collector of Income Tax.

The orders in Government Resolution No. 124, dated 17th January 1888, regarding works costing

under Rs. 1,000 should be extended to works costing between Rs. 1,000 and Rs. 2,500.

The works referred to above are those chargeable to Provincial Revenues only. The grant for works chargeable to Imperial Funds is allotted by the Government of India to the Public Works Department, and the selection of the works is made by the Heads of the Departments concerned, *e.g.*, the Director-General of Post Office, the Mint Master, &c., and communicated by them direct to the Public Works Department. Lists for such works need not be submitted to Government in the Financial Department.

(G. M. No. 2680, dated 3rd August 1893, and G. R. No. 633, dated 15th February 1894.)

22. Government in the Public Works Department have entrusted to Chief and Superintending Engineers powers of sanction and allotment of funds to the extent of Rs. 1,000, and have placed at their disposal certain sums from the Minor Works grant to enable them to exercise these powers.

To make the best use of those extended powers, and to relieve work in the Secretariats, the control of expenditure on Minor Works below Rs. 1,000 is entrusted to the local heads of the Departments in direct communication with the Chief or Superintending Engineers of the Public Works Department.

Except in the Judicial Department, local heads of Departments have now the control of Minor Works below Rs. 500 pertaining to their Department, and are given discretionary allowances, rendering them independent of Government to this extent.

Without interfering with this arrangement, works between Rs. 500 and Rs. 1,000 (and in the case of the Judicial Department all works below Rs. 1,000) should no longer, as directed in Financial Department No. 124, dated 17th January 1888, be submitted to Government in the Department concerned, but be settled locally, the funds being distributed to the best advantage by the Chief or Superintending Engineer of the Division, and Government for the future will concern itself only, as regards Minor Works, with works between Rs. 1,000 and Rs. 2,500, the balance of the grant remaining with Government in the Public Works Department after the discretionary allowances have been allotted being available for these works, and for supplementing, if found necessary and possible, the Chief and Superintending Engineers' grants.

The real requirements of each Division, as regards works below Rs. 1,000, will be in this manner much more rapidly and efficiently satisfied, the relative urgency of works being much more readily appreciated on the spot, while expenditure on works, which, though desirable, are not necessities, would be to a greater extent avoided at a time when

funds are short, and lapses of funds would not be so likely to occur.

The Commissioner of a Division, for instance, will know to what extent the Chief or Superintending Engineer has funds at his disposal for that Division, and would be able to arrange with him for the manner in which, with due regard to the requirements of the Judicial and other Departments, these funds can best be expended. The District Judges could submit their list of requirements below Rs. 1,000 to the Chief or Superintending Engineers through the Executive Engineers of the Districts, and the Chief or Superintending Engineers would keep up a register of all demands, placing them annually in order of urgency after consultation with the local heads of Departments, and providing for them according as funds are available.

These orders apply to works chargeable to Provincial Revenues and will not affect Minor Works costing between Rs. 1,000 and Rs. 2,500, for which the requisite lists should be submitted in the month of June each year to the administrative Departments of the Secretariat for approval before disposal by the Public Works Department.

(G. R. No. 3641, dated 7th November 1894.)

PART VIII.—MISCELLANEOUS CHARGES.

1. The grant of Rs. 5,000 sanctioned for the maintenance and repair of Government House furniture is intended to provide only for the house furniture proper, such as chairs, tables, carpets, curtains, &c. Camp furniture, house and table linen, glass and crockery, and the like, may be paid for as contingencies. (G. I., F. D., Nos. 2295, dated 27th March 1872, and 1541, dated 31st July 1872; *vide* G. Rs. Nos. 901, dated 4th April 1872, and 2381, dated 13th August 1872.)

2. An assignment of Rs. 91,000 per annum will be made for the household and tour expenses of His Excellency the Governor of Bombay. The charges noted below should be defrayed from it:—

Household Account.

1. Household establishment of servants.
2. Garden establishment, lighting, &c.
3. Barge establishment.
4. Repairing and hiring furniture, replacing articles, &c.
5. Gas.
6. Office rent of Private Secretary.
7. Medicines for dispensary.
8. Provisions for crew of Barge.
9. Music and instruments for Band.
10. Clothing of Chobdárs and peons.

Tour Account.

1. All tour expenses except allowances to Secretaries and other public servants, travelling expenses of officers of personal staff, and Inám and Darbár charges.

The Account Department will no longer be responsible for the audit of charges, which are to be met from the fixed annual assignment. Only a lump sum on account of actual expenses need be charged in each case.

(G. I., F. D., No. 520, dated 24th January 1873, and G. I., P. W. D., No. 320B., dated 23rd September 1890; *vide* G. R., P. W. D., No. 472 C. W.-1803, dated 6th October 1890.)

3. The public money placed at His Excellency the Governor's disposal on account of his household and tour expenses should be so applied as to maintain his official residences in proper order. Any unspent portion of the sanctioned allowance for the household and tour allowances and of the furniture allowance will not lapse to the General Treasury, but be re-granted as an addition to the fixed allowance for the following year. By the expression "re-granted" it is not implied that each year formal sanction, which would involve quite useless corre-

spondence, must be given, but merely that the Government of India has authorized the addition of the unexpended portion of the allowance of one year to the next year's allowance. (G. I., F. & C., No. 2152, dated 13th August 1880; *vide* G. R. Nos. 3100, dated 28th August 1880, and 883, dated 29th March 1886.)

4. Charges on account of press messages sent by the Private Secretary to His Excellency the Governor may be included in that officer's contingent bills. (G. R. No. 3963, dated 18th October 1882.).

5. Bearing charges on account of foreign telegrams re-addressed to His Excellency the Governor or the Private Secretary may be recovered in the same way as charges for State telegrams on a certificate to the effect that 'the telegram was received on Her Majesty's Service' being given on the back of receipts from the Telegraph Department. (G. R. No. 3310, dated 1st November 1886.)

6. The orders contained in the Resolution of the Government of India No. 111, dated 10th January 1885, are made general and apply in all provinces. With effect from the commencement of 1884-85 all charges of the nature described in that Resolution are to be adjusted in the manner therein prescribed. (G. I., F. & C., No. 709, dated 23rd December 1885; *vide* G. R. No. 87, dated 14th January 1886.)

7. As the charges for the supply of water to Government are defrayed from Provincial Revenues, the charge for the water supplied to the dispensary attached to Government House at Parel should be met from the same source. (G. R. No. 1181, dated 2nd May 1888.)

8. Expenditure charged against the annual grant of Rs. 3,000 on account of presents and charities made by His Excellency the Governor of Bombay should be admitted by the Accountant General upon bills unsupported by vouchers, signed and certified by the Military Secretary to His Excellency the Governor, and showing the items in the same details as at present so as to make it clear that each item charged comes within the definition of the objects of the grant as specified in the following statement:—

Presents to the household servants of Europeans who entertain His Excellency the Governor and staff when on tour.

" to the servants of Native Princes and Chiefs, &c., who may have been placed at His Excellency's disposal for one purpose or another.

" to jugglers, snake charmers and dancers, &c., who may have been deputed by any Native Princes, Chiefs, &c., to give performances before His Excellency.

" to men in charge of mosques, tombs, temples, &c., visited by His Excellency.

Presents to servants at dák bungalows and refreshment rooms.

" to ships' stewards, crews, boatmen, &c., when travelling by sea or river.

" to any individual or institute deserving of charity.

" to coachmen and syces when travelling by dák.

(G. I., F. & C., No. A.-2632, dated 26th May 1894; *vide* G. R. No. 1934, dated 8th June 1894.)

9. The Government House* at Mahábaleshvar is liable to the conservancy cess levied by the Malcolmpeth Municipality. No sanction of Government is needed to the payment of the tax, which should be made out of the contract allowance of His Excellency the Governor. (G. R. No. 3315, dated 29th July 1897.)

10. Establishments should make their own arrangements for providing themselves with water. (G. R., R. D., No. 104, dated 6th January 1871.)

11. All establishments for the supply of water at kacheris or elsewhere should be discontinued throughout the Presidency. This ruling applies to the Educational in common with other Departments. But where Local Boards desire to retain the expenditure and provide for it in their budgets, Government will not interfere. An exception has been made as regards the offices of the Collectors of Dhárwár, Belgaum and Bijápur. (G. Rs. Nos. 2431, dated 16th August 1872, 3505, dated 9th November 1872, 195, dated 16th January 1873, and 3172, dated 15th July 1898.)

12. The case of Aden is different from that of any station in British India, and the rule which has been made generally applicable throughout the Presidency discontinuing charges on account of water establishments should not be applied to Aden. (G. R. No. 4016, dated 21st December 1872.)†

13. The Salt establishments may, as they differ from all others, be exempted from the rule which has been passed for the abolition of watermen. (G. R. No. 19, dated 3rd January 1873.)†

14. Except in cases where sanction has been specially accorded to the incurring of expenditure on account of water establishments, no charge on this account should be passed. (G. R. No. 4132, dated 12th November 1878.)

15. Government cannot sanction charges on account of water supplied to prisoners under trial except under very special circumstances. (G. R. No. 1718, dated 19th May 1880.)

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* The cost of making or repairing lawn tennis courts attached to a Government House is a charge against public revenues and should be met from the repair grant for that House. (G. I., P. W. D., No. 171-A.-C. W., dated 9th October 1893; *vide* G. R., P. W. D., No. 421-A-1662, dated 26th idem).

† Charges of water-supply (Aden and Salt Department) are contract contingent charges.

16. The Collector of Salt Revenue is allowed a discretionary power to engage carts for supplying water to the establishments at Khun and Bávliári Bandars, provided the sanctioned grant is not exceeded. (G. R. No. 1652, dated 9th May 1884.)

17. Expenditure on account of khaskhas tatties will be only allowed in the cases of the officers, noted in the margin, for whom hot-weather establishments have been sanctioned by Government or who have been permitted to incur annual expenditure for the purchase of khaskhas tatties. (G. C. No. 3736, dated 18th October 1873, and G. Rs. Nos. 4245, dated 1st December 1873, 4321, dated 10th December 1873, 4510, dated 29th December 1873; 1278, dated 24th April 1874, 936, dated 25th February 1876, and 2442, dated 7th June 1876.)

Judge of Shikárpur.
" Hyderabad.
Superintendent of Police, Shikárpur.
" " Hyderabad.
Collector of Hyderabad, his Deputies and Extra Assistants.
" " Shikárpur " "
Political Superintendent, Upper Sind Frontier.
" " Thar and Parkár.
Opium Agent, Indore.
Political Resident, Aden.
Political Agent, Káthiáwár.
Assistant Conservator of Forests, Shikárpur.
Educational Inspector in Sind.
Settlement Officer, Left Bank District.
Superintendent, Photozincographic Office, Poona.
Judge of Poona and his Assistant.
Superintendent, Hyderabad Jail.
" Shikárpur "
Assistant Conservator of Forests, Hyderabad.
Judge of the Small Cause Court, Poona.
Assistant Conservator, Naushahro Division.

18. Hot-weather establishment in the same proportion as in the Hyderabad District should be allowed from April to July to the Deputy Collectors of Sehwan, Jerruck and Shahbandar, and the Extra Assistant Collector at Sehwan. (G. R. No. 4467, dated 23rd December 1873.)

19. Punkhá-pullers should be allowed in the Aden Church, which is understood to be solely used by the Garrison. In other churches they must be paid for by the congregations. (G. R., R. D., No. 5041, dated 10th October 1871.)

20. Charges an account of khaskhas tatties and chicks for schools in hot stations cannot be allowed. (G. R. Nos. 1441, dated 22nd April 1078, and 2010, dated 5th June 1878.)

21. Special punkhá-pullers should not be employed in any Civil office. Where punkhás are found absolutely necessary they must be pulled by the office peons. (G. R. No. 2958, dated 16th August 1880.)

22. The above ruling should not be held applicable to the St. Thomas Cathedral and the European General Hospital, Bombay. (G. R. No. 3351, dated 17th September 1880.)

23. The name of the Divisional Forest Officer, Jacobabad, may be added to the list of officers authorized to entertain hot-weather establishments. (G. R. No. 2781, dated 15th August 1884.)

24. The Conservator of Forests, Sind Circle, is authorized to incur charges on account of hot-weather establishments within the following limit:—

Rs. 14 per mensem for 2 punkhá-pullers.
„ 28 per annum „ 2 khaskhas tatties.

(G. R. No. 3297, dated 30th October 1886, and G. R., R. D., No. 1653, dated 4th March 1891.)

25. The expenditure biennially of Rs. 30 for the purchase of khaskhas tatties for the office of the Commissioner, Central Division, is sanctioned. (G. R. No. 2000, dated 26th June 1888.)

26. The following rules have been prescribed by the Government of India in regard to charges by public officers for section writing, that is, for copying manuscript by piece-work:—

1. No officer may make a charge for section writing, unless with the previous sanction of the authority that would be needful to authorize him to employ an establishment, permanent or temporary.

2. Whenever sanction is given to a charge for section writing, the number of words to be copied for one rupee and the rate to be charged for tabular work shall be specified.

3. Sanction may be given to the expenditure in any office of a specified maximum sum during a year, or during any shorter period that may be fixed, and within that specified sum the charge may be passed subject to the following conditions:—

(*a*).—The names of the persons to whom, and the number of words, or the measure of tabular matter for which, the payment has been made must be stated.

(*b*).—No contract or periodical allowances may be charged as section writing.

4. Save with the special sanction of the Local Government, no person in the receipt of a salary from the Government may receive payment for section writing. This rule applies to section writing paid for by Government; there is no objection, *e. g.*, to a clerk in a District Magistrate's office being allowed to copy, out of office hours, at section rates, papers required from the Court by private parties at their own cost.

(G. I., F. D., Nos. 4018, dated 5th November 1872, and 2030, dated 31st March 1875; *vide* G. Rs. Nos. 3583, dated 21st November 1872, and 1287, dated 17th April 1875.)*

27. The attention of all District Magistrates is called to the foregoing rules. The rule which requires previous sanction before a charge for section

* *Vide* also Article 98 (*c*), Civil Account Code.

writing is made should not be overlooked. All that is required is that District Magistrates should have the previous sanction of Government to spend a certain sum upon section writing, and within that sum all bills will be passed.

The sums required for copying depositions for the Public Prosecutors will be at the disposal of the District Magistrates, who will pay the bills which may be presented them, and which must be signed by the Sessions Judge. The Public Prosecutor's countersignature is unnecessary, as the Sessions Judges will see that the sums entered in the bills are properly checked before the bills are signed. (G. Rs. Nos. 2553, dated 19th August 1874, and 3073, dated 14th October 1874.)

28. Section writing should be paid at the rate of 1 anna per hundred words for copying and 2 annas for tabular work, no distinction being made between English and Vernacular copies. This order is not meant to interfere with orders by the High Court. (G. Rs. Nos. 3356, dated 11th November 1874, 596, dated 16th February 1875, and 3933, dated 21st December 1888.)

29. In Sind the rates for section writing should be those laid down by the Sadar Court of Sind, *viz.*, 2 annas per folio of 90 words in English and 1 anna per folio of 90 words in Sindhi. (G. R. No. 3644, dated 4th September 1876.)

30. Charges similar to the one referred to in the appended letter No. 794, dated 27th February 1879, from the Collector of Khándesh to the Commissioner, Central Division, should be passed by the Accountant General up to Rs. 10 in each case under the authority of the controlling officers, without a reference to Government:—

"I have the honour to request you will be so good as to obtain the sanction of Government to the payment of annas 6 to a clerk in my office for copying a certain document applied for by a party in this Collectorate. The copy was made by the clerk at his leisure, out of office hours ....."

(G. R. No. 1076, dated 28th March 1879.)

31. A sum of Rs. 3,300 representing the annual grant from Government should be placed at the disposal of the Bombay Christian Burial Board. The money should be drawn out by monthly bills to be preferred on the Accountant General by the Chairman and Secretary, who can pay it into the Bank to an account of their own. Their cheques should be signed by the Chairman and Secretary.

All receipts of the Burial Board should be paid into the Treasury, and at the end of each year a classified abstract of receipts should be submitted to Government by the Board in order that Government may see how far they fall short of the annual grant. The Board should at the same time give such explanations of the different items as may be necessary.

Government rely on the Board using their best endeavours to bring the receipts as nearly up to the grant as possible.

(G. R. No. 1005, dated 27th March 1874.)

32. Without limiting the discretion of the Magistracy, it should nevertheless be intimated that references to private medical practitioners, in cases coming up before them for trial, should not be unnecessarily numerous. In ordinary cases of hurt there is no necessity for such a reference. (G. R. No. 147, dated 14th January 1875.)

33. The monthly piece-work abstracts of the Government Central Press should be paid by the Accountant General on the authority and signature of the Superintendent of the Press. (G. R. No. 1942, dated 15th June 1875.)

34. The Accountant General is authorized to pass charges incurred by the Legislative Department for printing work done for that Department at the Yeraoda Central Jail Press. (G. R. No. 3635, dated 23rd September 1882.)

35. The piece-work bills of the Government Central Press should be audited and passed by the Accountant General. (G. R. No. 2429, dated 30th June 1883.)

36. The Accountant General is authorized to pass the overtime bills of the High Court Printing Press up to Rs. 25 per mensem. (G. R. No. 25, dated 23rd January 1882.)

37. Charges on account of gádis, takiás and jajams are always allowed. Cushions on clerks' chairs only are prohibited. (G. R. No. 3601, dated 5th November 1875.)

38. District Superintendents of Police will be allowed more than one cart for the conveyance of their office records while on tour, on the understanding that the expenditure is met from their contract grants.

Note.—In Sind, when carts are not available and camels are engaged in their stead, two camels are considered the equivalent of one cart.

(G. R., F. D., No. 5057, dated 26th October 1899, and G. R., J. D., No. 3104, dated 3rd May 1898.)

39. Government recognise the propriety of affording relief in cases of real necessity where medical practitioners not in the service of Government have to attend on Government servants and others, and the Collectors must take care that the liberality of Government is not abused. Government cannot lay down any distinct rules, but they must rely on the discretion and judgment of local officers. All bills, however, incurred under this authority must be sanctioned by Government before payment. (G. Rs. Nos. 2840, dated 7th July 1876, and 3112, dated 27th idem.)

40. Government have not undertaken to reimburse to a public servant, who is entitled to the gratuitous attendance of a Government medical officer or to medicines from a Government dispensary, fees which he may have occasion to pay to a medical practitioner, not in the public service, or the cost of medicines which he may purchase privately. (G. I., F. D., No. 2067, dated 28th July 1877.)

41. Officers who unauthorizedly incur expenditure on account of the employment of pleaders to conduct cases will, unless very sufficient grounds to the contrary are shown, be left to pay such unauthorized charges themselves. (G. R. No. 2919, dated 27th June 1877.)

42. Any expenditure incurred by the State for the deportation of a native of Europe discharged from the service of the Government should be recorded in the public accounts as a charge of the Department from which he is discharged. (G. I., F. D., No. 214, dated 28th April 1877; *vide* G. R. No. 2325, dated 15th May 1877.)

43. Sanction need not be applied for for small excess expenditure on account of grain compensation and other ordinary recurring charges admissible under audit rules. On reasonable explanations being furnished, such excess charges will be admitted by the Accountant General against the general grant for the services to which they relate and duly accounted for in the annual appropriation statement. (G. R. No. 4861, dated 14th May 1877.)

44. Petty charges of the nature of wafers, &c., incurred by Commissioners of Divisions may be passed by the Accountant General at his discretion, when the amount indicates that their purchase is exceptional and emergent. (G. R. No. 4755, dated 20th December 1878.)

45. The Accountant General is authorized to pass, without reference to Government, petty miscellaneous expenditure not exceeding in any case Rs. 10, the necessity for which appears obvious. (G. R. No. 675, dated 25th February 1879.)

46. Bills for shroffing specie remittance need not be sent to Government for sanction when they are within the limit of Rs. 10 and appear otherwise reasonable. (G. R. No. 1532, dated 2nd May 1889.)

47. The Accountant General is authorized to pass unusual charges out of the contingencies of the Victoria and Albert Museum on the authority of the Director of Public Instruction, any cases where further orders seem necessary being brought to the notice of Government. (G. R. No. 2213, dated 27th June 1879.)

48. No lights should be allowed to Police Inspectors and Chief Inspectors unless paid for from the petty supply fund. No lights should be allowed

to patrols. The dark lanterns for patrols in *towns* are useful, but unless the Municipalities of these towns supply dark lanterns and oil, no lights should be used at all. No lights should be allowed at any outpost except for special reasons which should be explained. If there is a lock-up at the outpost a light should only be allowed when prisoners are confined in them.

Lights at quarter guards may be used, but lights should not be ordinarily used in the Savárs' lines; if for any emergent reason they are on any occasion necessary, then only should such charges be allowed.

No other lights but those sanctioned above should be allowed anywhere from public funds. (G. R. No. 3355, dated 30th September 1879.)

49. All Police stations, including those in Sind, should be lighted. (G. R. No. 279, dated 20th June 1876.)

50. Municipalities everywhere should provide the exterior light required for Police stations within their limits. The interior lights will be provided by Government. (G. R., J. D., No. 6718, dated 19th November 1886.)

51. The Accountant General may pass charges, debitable either to the General Revenues or to Local Funds administered by Government, sanctioned by any Department of Government without requiring the confirmation of the Financial Department, provided—

(1) They do not exceed some definite amount, say, Rs. 500.

(2) They are such as are open to no financial objection and do not contravene any financial rule.

(3) They are not recurring charges and do not commit the Government to future expenditure.

(4) They are such as it may be reasonably assumed would be sanctioned by the Financial Department.

(G. Rs. Nos. 2571, dated 25th July 1880, and 5040, dated 24th December 1889.)

52. The Collector of Belgaum may incur an expenditure not exceeding Rs. 30 per annum in getting Portuguese letters translated into English. (G. R. No. 3646, dated 12th October 1880.)

53. Commissioners are authorized to sanction charges on account of repairs, &c., of boundary pillars between British Territory and Native States up to a limit of Rs. 50. (G. R. No. 2439, dated 7th July 1881.)

54. The remuneration of village servants who perform revenue duties only should be debited to "Land Revenue" and the remuneration of those who perform police duties only should be debited

to "Police." (G. R. No. 3568, dated 16th September 1882.)

55. Charges on account of village officers performing revenue as well as police duties should be debited in the proportion of two-thirds to the debit of 'Land Revenue' and one-third to the debit of 'Police.' (G. I., F. & C. No. 2892, dated 28th August 1883; *vide* G. R. No. 3308, dated 12th September 1883.

56. The cost of tent pegs for office tents supplied by Government should be met from petty supply or contingent allowances. (G. R. No. 1046, dated 13th March 1883.)

57. The sum of Rs. 200 should be placed annually at the disposal of the Collector of Salt Revenue, Sind, to enable him to reward persons affording him secret information regarding the illicit manufacture of salt and offences of a similar nature. All unspent balances will lapse at the end of the year. (G. R. No. 1321, dated 5th May 1885.)

58. The Educational Department of the Secretariat is authorized to sanction grants to Municipalities from Provincial Revenue in aid of primary education within the budget allotment on the principles laid down in the Resolution in that Department, No. 1200, dated 15th July 1884, without reference to the Financial Department. (G. R. No. 1501, dated 21st May 1885.)

59. Telegrams should not be sent except in cases in which there is a distinct advantage in communicating by telegraph, and urgent telegrams should not be despatched when, as is frequently the case, deferred telegrams at one-fourth of the cost would serve the purpose equally well. (G. R. No. 1558, dated 27th May 1885.)

60. The following scale gives the number of camels that may be hired for the carriage of office records, &c., of the Deputy Conservator of Forests, Sind Circle, and the Divisional Forest Officers in Sind:—

Deputy Conservator... 7 camels, Rs. 7 each for 6 months.

Divisional Forest Officers.

Hyderabad	... 4 camels,	Rs. 7 each,	7 months.
Jerruck ...	... 4 „	„ 7 „	7 „
Naushahro	... 4 „	„ 7 „	7 „
Jacobabad	... 4 „	„ 7 „	7 „
Sukkur ...	... 4 „	„ 7 „	7 „

(G. Rs. Nos. 2229, dated 4th August 1885, and 3357, dated 5th December 1885, and G. Rs., R. D., No. 7174, dated 2nd October 1893, and 8731, dated 8th November 1895.)

61. The Deputy Sanitary Commissioner, Southern Registration District, should, like the other Deputy Sanitary Commissioners in the Presidency proper, arrange to accommodate his office records, &c., in two carts while moving on tour. (G. R. No. 285, dated 4th February 1886.)

62. The Commissioner of Customs, Salt, Opium and A'bkári is authorized to sanction charges on account of photographs of habitual smugglers of opium. (G. R. No. 1503, dated 28th May 1886.)

63. The Collector of Salt Revenue, Bombay, is authorized to admit charges on account of house-tax, &c., preferred by Municipalities on buildings belonging to the Salt Department. (G. R. No. 1360, dated 8th May 1888.)

64. The Accountant General is authorized to pass charges incurred in the Revenue, Financial and General Departments of the Secretariat on account of coir-matting. (G. R. No. 1987, dated 25th June 1888.)

65. The expenditure upon the destruction of dogs being entirely at the discretion of the District officers, they should regulate the operations according to the funds available. If any of the dogs were killed within municipal limits, the charges might fairly be borne by Municipalities under amended Section 24, clause (21) of the Bombay District Municipal Act. (G. R. No. 362, dated 28th January 1889.)

66. Rule I of the Rules prescribed in Article 95 of the Civil Account Code, fifth edition, regarding the adjustment of the cost of inter-departmental adjustments, applies both to cash and transfer transactions. (G. I., F. & C., No. 378, dated 23rd January 1889; *vide* G. R. No. 808, dated February 1889.)

67. When the Commissioner of Police, Bombay, applies for the sanction of Government to the purchase of a horse to replace one rendered unfit, the cause of the unfitness should be stated, but no veterinary certificate need be submitted. (G. R. No. 4392, dated 1st November 1889.)

68. It is not necessary that an attempt should be made in the future any more than appears to have been done in the past to separate the cost of carriage of records used for one kind of work from the cost of carriage of those used for another kind. The records of a Collector's office must be considered as a whole and cannot be sub-divided, for the purpose of debiting portions of cost of carriage to different heads, into "Political" and "Land Revenue," any more than the records other than political can be sub-divided into a variety of heads, such as Land Revenue, Excise, Law and Justice, Police, Education, Medical, &c. The cost of carriage of all alike must be held to be an ordinary charge of District Administration, subordinate to 3, Land Revenue. (G. R. No. 804, dated 6th March 1891.)

69. The Collector of Land Revenue, Customs and Opium, Bombay, is authorized to pay to members of the Commission appointed under Section 5 of the Boiler Inspection Act III of 1887 the fee prescribed by Rule 13 of the rules under that Act in all cases in which Government may direct

the members to be called together for the discussion of any question connected with the working of the Act. (G. R. No. 4198, dated 3rd December 1891.)

70. A grant of Rs. 800 is sanctioned for expenditure in connection with the annual Dáng Darbár. (G. R. No. 119, dated 11th January 1893.)

71. When permission is given for the inclusion in the budget of such items as charges on account of record shelves it is expected that detailed reports showing the necessity for the expenditure will be submitted to Government later. (G. R., R. D., No. 7718, dated 20th October 1893.)

72. Sirpáo allowances may continue to be made to the undermentioned Thákors at the rates mentioned below:—

			Annually.		
To the Thákor of Gámph	Rs.	32	8	0
" " Limdi	"	139	8	0
" " Utelia	"	23	4	0
" " Gángad	"	28	0	0
" " Bholád	"	37	4	0
		Biennially.		
To the Thákor of Jaska	Rs.	18	8	0
" " Rojka	"	28	0	0

These allowances are not to be paid in cash but in the shape of presents in kind. (G. Rs., F. D., No. 2563, dated 24th July 1884, and No. 3586, dated 2nd November 1894.)

PART IX.—LOCAL FUNDS.

1. Funds have been created by various laws and orders, the appropriation of which is restricted to defined purposes. It is often found inconvenient that the action and discretion of the Executive authorities should be thus hampered and confined: moreover, such funds are apt to be forgotten and sometimes misused. It is therefore decided that, in future, no fund shall be constituted by any executive order without the special permission of the Government of India in the Financial Department, and that, in like manner, provision shall not be made by the Government, in any bill to be introduced into any Legislative Council in India, for the creation of such a fund until the expediency of the measure has been specially considered in the Financial Department of the Government of India.

It should be understood that, as a rule, objections are felt to the creation of such funds, and especially to their creation by an Act of the Legislature, unless, in any case—as, for instance, in the case of the "University Fee Fund,"—the assets and liabilities are altogether separate and distinct from the general assets and liabilities of the State.

Before proposals are submitted for the creation of a fund with special separate liabilities, and from assets that would otherwise belong to the general treasury of the Government, either Imperial or Provincial, it should always be carefully considered whether the object in view cannot be attained by some simpler and more elastic method which would be less subject to oversight or abuse, and which would not require so much vigilance and supervision by the Government.

(G. I., F. D., No. 1275, dated 19th June 1877; *vide* G. R. No. 2986, dated 3rd July 1877.*)

2. The transactions in connection with the Pleaders' Examination fees and charges in the Presidency should be treated as an Excluded Local Fund, which will remain under the control and management of the High Court. The whole expense of the examinations must be met from this Fund, to which purpose alone it is to be applied.

The Commissioner in Sind should budget for the expenses of the Pleaders' Examination in Sind, as well as for the receipts from the fees which should be paid into the Treasury to the credit of Provincial Services as received.

(G. Rs. Nos. 3844, dated 21st December 1874, 2871, dated 5th September 1894, and 3316, dated 26th September 1895.)

3. There are obvious objections to the establishment of Printing Funds, the transactions of which are kept out of the public accounts. (G. I., F. & C., No. 2883, dated 5th August 1882; *vide* G. R. No. 3215, dated 23rd idem.)

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* *Vide* Article 267 of the Civil Account Code, Vol. I.

4. Government have no objection to the Collector of Khándesh executing private printing work for Local Funds, Municipalities, &c., and to his expending the receipts on his Press at Dhulia. They have also no objection to his receiving a grant from Local Funds to the support of the Press, provided he recoups the Local Funds with the value in work done, or cash receipts for private work executed for Municipalities. (G. Rs. Nos. 3095, dated 28th September 1875, and 2614, dated 1st August 1895.)

5. The Nárukot State Fund is to be treated as an Excluded Local Fund. (G. R. No. 3114, dated 11th November 1885.)

6. The receipts and charges of the local Police Funds in the Political Agencies noted in the margin, where the Gáekwár's Contingent has been replaced by a newly organized Police force, should be shown in the Government accounts under "Excluded Local Funds," and the Accountant General should apply the ordinary Account Code rules in their audit. (G. R. No. 3432, dated 13th November 1886.)

Káthiáwár.
Mahi Kántha.
Rewa Kántha.
Pálanpur.

7. The Accountant General should keep the accounts of the Political Police Funds separately from the Presidency Police charges. (G. R. No. 2145, dated 11th July 1888.)

8. The Accountant General is authorized to have the reports of the receipts and expenditure of Excluded and Incorporated Local Funds printed at the Government Central Press. (G. R., G. D., No. 3858, dated 1st November 1888.)

9. The system of payments by cheques should be introduced in regulating the disbursements from the Excluded Funds noted in the margin, which are not subject to the Accountant General's audit. The Administrator should draw the amounts on cheques and the Treasury Officer will cash the cheques if the fund has a sufficient balance at its credit.

EDUCATIONAL ENDOWMENT FUNDS OF THE FOUR DIVISIONS.

Rewa Kántha Agency.

Rewa Kántha General Fund.
Mewás Administration Fund.

Mahi Kántha Agency.

Mahi Kántha Local Funds.
Sábar Kántha Thána Fund.
Kunbi Infanticide Fund.

Sátára.

Sátára Civil Station Fund.

The Personal Assistant to the Political Agent, Mahi Kántha, may sign the cheques during the absence of the Agent from head-quarters.

As regards the Educational Endowment Funds, the Principals of Colleges, &c., to which the Trusts are attached will be recognized as Administrators. (G. R. No. 1377, dated 1st April 1889.)

10. The cost of establishment and other charges of the Government Central Book Depôt

should, as far as possible, be covered by the profits on the sale of the books, and the Director of Public Instruction should endeavour to ensure this object by an addition to the price of the books. (G. R. No. 2735, dated 24th July 1882.)

11. By the Local Funds Acts of 1865 and 1869 the levy of a cess for local purposes was authorized from farmers of sáyar revenue. In 1873 the Government of India objecting to the levy of local cess on excise, an item of Imperial revenue, directed that the levy should cease and at the same time added to the Provincial allotment a sum equal to that produced by the cess. This new allotment was rateably distributed by the Bombay Government amongst the Local Funds of the several Collectorates and has formed ever since a part of the Provincial grant-in-aid of Local Funds.

The law as to District Local Funds is now contained in Bombay Act I of 1884. The assets of the District Local Fund are set forth in Section 44. Among them are (*a*) the cess on land revenue levied under the Acts of 1865 and 1869, and (*g*) all sums placed by Government to the credit of the fund. The Provincial grant-in-aid comes under the latter head.

Under Section 47 the District Local Board is required to assign and pay to every Cantonment Committee within the district a sum equal to two-thirds of the cess on land revenue levied on land within the Cantonment, and may so assign and pay the remaining one-third also.

But the District Local Board has no similar duty or discretion with regard to money granted to it by Government. The District Local Board has no authority over such portions of the district as are within a Military Cantonment, and (Section 45) Local Boards may make expenditure from the Local Fund outside of the area subject to their authority only for the benefit of the said area.

It appears, then, that not only is a District Local Board not bound to make a grant to a Cantonment Committee or to a Municipality, but it cannot legally make such a grant.

Government are aware that it has been argued that all sections of the community which contribute to the excise revenue are entitled to claim a part of the grant made by the Government of India in 1873. But it is clear that the addition then made to the Provincial allotment is a part of the Provincial revenue at the disposal of the Government.

The Provincial contribution given in lieu of the cess on excise revenue should be credited one-third to "Education" and two-thirds to "Road Fund." The two-thirds credited to "Road Fund" is until further orders to be considered part of the fund available for expenditure at the discretion of the District Local Board.

(G. Rs. Nos. 2555, dated 23rd July 1884, and 1610, dated 3rd June 1885.)

12. The countersignature of controlling officers to bills on account of charges payable from Local Funds is not necessary, as the responsibility of controlling expenditure has been vested in District and Local Boards by the Local Boards Act and rules framed thereunder. (G. R. No. 2115, dated 27th July 1885.)

13. Grants made by the Director of Public Instruction from the provincial assignment in aid of Local Fund schools should be paid in cash at the treasuries to the credit of the Local Funds concerned, instead of being adjusted in the Accountant-General's Office. (G. R. No. 2300, dated 11th August 1885.)

14. The sanction of Government is not necessary to the addition of Municipal and private contributions to Local Fund budgets. (G. R. No. 2556, dated 7th September 1885.)

15. The accounts of each District Local Board should be published in the *Government Gazette* by the Collector, and the Accountant General should forward the accounts, after verification, to the Collector concerned and not to Government, unless orders on any particular point are needed. (G. R. No. 1, dated 3rd January 1887.)

16. Charges incurred on account of the publication in newspapers of rules under the Indian Steam Ships Act VII of 1884, should be defrayed from the Steam Vessel Survey Fund. (G. R. No. 973, dated 20th March 1890.)

17. The balances of the Bombay Local Fund Pension Fund deposited with Government should be credited with interest at $3\frac{1}{8}$ per cent. per annum with effect from 1st October 1894. (G. I., F. & C., No. A-5550, dated 2nd November 1894; *vide* G. R. No. 3774, dated 17th idem.)

PART X.—BANKS.

A. Savings Banks.

1. The Government of India has never contemplated allowing interest, as a general rule, on judicial deposits; and accordingly they should not, without special order in each case by competent authority, be invested, or received in a Government Savings Bank.

Should, however, a Court of Justice empowered by law to order the investment of such deposits at interest in any particular case, direct such investment, the amount so ordered to be invested may, under the orders of the Court, be received into a Government Savings Bank at the usual interest allowed upon Savings Bank's deposits, and subject in every respect to the rules and limitations which govern such deposits.

(G. I., F. D., No. 1076, dated 17th February 1875; *vide* G. R. No. 761, dated 2nd March 1875.)

2. The remittance by a Government Savings Bank of Savings Bank deposits to England or elsewhere is entirely unauthorized, and such remittances should not be made. (G. I., F. D., No. 3209, dated 30th September 1876; *vide* G. R. No. 4269, dated 17th October 1876.)

3. Such accounts as 'Collector of Khándesh on account of Printing Press Fund' are accounts of public moneys and should be held in revenue deposit. Such funds cannot be invested in the Government Savings Bank. (G. R. No. 287, dated 24th January 1885.)

4. All Resolutions bearing on the subject of Post Office Savings Bank are to be communicated to the Postmaster General. (G. R. No. 435, dated 31st January 1889.)

5. In supersession of all existing orders on the subject, the Governor General in Council is pleased to prescribe the following revised rules for the guidance of depositors in the Post Office Savings Banks:—

Rules for the guidance of Depositors in Post Office Savings Banks.

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Rules for the guidance of Depositors in Post Office Savings Banks in India.

DEFINITIONS.

1. For the purposes of these rules—

Deposit means money paid into a Post Office Savings Bank by, or on behalf of, a depositor.

Depositor means the person by whom, or on whose behalf, money is deposited.

Account means the account of a depositor in a Post Office Savings Bank.

Balance means the balance at credit of an account.

Minor means a person who has not completed the age of 18 years.

Guardian includes a father, or, if the father be dead, a mother, or, if both parents be dead, and no guardian of the minor has been appointed by will or deed or under any enactment for the time being in force in British India, any adult relation of the minor with or by whom the minor is residing or being maintained.

Director General means the Director General of the Post Office of India.

Postmaster General means the chief postal authority in any province or place to which the system of Post Office Savings Bank is extended.

OBJECT OF GOVERNMENT IN ESTABLISHING POST OFFICE SAVINGS BANKS.

2. The object of Government in establishing Post Office Savings Banks is to provide a ready means for the deposit of savings, and so to encourage thrift. Savings Banks are not to be used for the purpose of keeping a current account, and the Comptroller, Post Office, is empowered to close an account should he have reason to believe that the depositor has used the Savings Bank for a purpose for which it was not intended.

BUSINESS HOURS.

3. Post Office Savings Banks will be open for the transaction of business between the hours of noon and 4 P.M. every day, with the exception of Sundays, Christmas Day, New Year's Day, Good Friday, and the Queen's Birthday. These hours may, under the authority of the Postmaster General, be altered to suit local circumstances.

POSTAL OFFICIALS BOUND TO SECRECY.

4. The officers of the Postal Department engaged in the receipt or payment of deposits are not allowed to disclose the name of any depositor, or the amount deposited or withdrawn by him, except to the Postmaster General or other officers of the Department engaged in carrying out the provisions of these rules.

PERSONS WHO MAY DEPOSIT MONEY.

5. Any person may deposit money in a Post Office Savings Bank, (*a*) on his own behalf, or (*b*) on behalf of any minor relative, or (*c*) on behalf of any minor of whom he is the guardian.

Exception.—A Government official may not open an account on behalf of a minor of whom he is the official guardian.

Explanation.—Minors are allowed to deposit money in their own names and, women, whether married or single, are allowed to deposit money in their own names, but subject, in the case of married women, to the limitation laid down in Rule 6 (iii).

LIMITATIONS AS TO OPENING ACCOUNTS AND DEPOSITS.

6. (i) Any person may open an account in his own name, but may not have more than one such account open.

(ii) In addition to the account which a person may open in his own name, he may open any number of separate accounts on behalf of any minors who are related to him or of whom he is the guardian, provided that he shall not open more than one account on behalf of each such minor.

(iii) The fact that an account has been opened on behalf of a minor shall not prevent such minor from opening an account in his own name; nor shall the fact that a married man has an account in his own name prevent his wife from opening a separate account in her own name, provided the money to be deposited by her is her own property or earning.

Note.—Warrant and Non-Commissioned Officers and men serving in British Regiments can open accounts in Post Office Savings Banks, even though already depositors in Military Savings Banks.

7. Deposits in trust are not allowed, and cannot be recognised.

8. Money cannot be deposited in the name of two or more persons jointly, provided that nothing in this rule shall prevent the deposit of money in the name of a known firm.

9. The smallest sum of money that can be deposited at any time is four annas; and no sum can be deposited that includes a fraction of an anna.

10. A depositor may not deposit a larger sum than two hundred rupees in all during any one official year, April 1st to March 31st inclusive, and may not have at any time more than two thousand rupees at his credit exclusive of interest. The total amount of an account opened by a relative or guardian on behalf of a minor may not exceed one thousand rupees exclusive of interest.

Note A.—The annual limit of Rs. 200 is to be reckoned irrespective of withdrawals, that is, withdrawals are not to be deducted in applying it.

Note B.—When an account is transferred from one Savings Bank (whether Post Office or Presidency) to another, only such portion of it as was deposited in the current year shall be included in calculating the limit of Rs. 200.

Note C.—Sums deposited for the purpose of immediate investment in Government Securities through the Post Office under Rule 43 are not reckoned in calculating the annual limit of Rs. 200 or the maximum limit of Rs. 2,000 (or Rs. 1,000 in the case of an account on behalf of a minor).

Explanation.—When the balance of an account has reached the maximum limit of Rs. 2,000 (or Rs. 1,000 if the account was opened on behalf of a minor), no further deposit will be allowed except for the purpose of immediate investment. The balance may, however, be increased by the addition from year to year of interest calculated on the maximum limit of Rs. 2,000, or Rs. 1,000, as the case may be.

POWERS TO WITHDRAW MONEY AND LIMITATIONS AS TO WITHDRAWALS.

11. A depositor may withdraw money from his account only once a week. By the term 'week' is meant the period from Monday to Saturday, both days inclusive. A depositor may, therefore, withdraw money from his account on Saturday and again on the following Monday.

12. A minor may only withdraw money deposited by him in his own name. Money deposited on behalf of a minor may only be withdrawn during his minority by his guardian.

13. Women, whether married or single, may withdraw money deposited by them in their own names; and married women may also withdraw money deposited by them as single women, in their own names, their marriage notwithstanding. The fact that a female minor, on whose behalf money has been deposited, is married, or becomes married after the account has been opened on her own behalf, shall not prevent her from withdrawing the money so deposited on attaining majority.

14. A depositor may not withdraw a smaller sum than four annas, and he may not withdraw any sum which includes a fraction of an anna unless it be to close his account, in which case he may withdraw the whole balance at his credit.

HOW TO OPEN AN ACCOUNT.

15. Any person wishing to open an account should apply to the nearest Post Office that is a Savings Bank. Application need not necessarily be made in person; but the applicant must state his name, his occupation or profession, and his place of residence. If he be a native, he must also state his father's name and caste.

16. The intending depositor must sign a declaration, in the following form, that he has read and accepted the Post Office Savings Bank rules. If he be unable to write, he must attend personally, and, in the presence of a witness, affix his mark or seal to the declaration, to be attested by the signature of the witness. If he should apply in person, a copy of these rules will be given to him to read, or they will be read and explained to him, should he be unable to read. If he should not apply in person, a copy of these rules with the form of declaration will be sent to him and he must present the declaration, duly signed, with the first deposit.

Form of Declaration to be signed by depositor on making first deposit.

'I hereby declare that the Post Office Savings Bank rules have been read {by me / to me}, and that I accept them as binding upon me.

'I further declare that I have no account in my own name at any Post Office or Presidency Savings Bank.'*

17. Women may open accounts in their own names through their agents, or, if they are married women, through their husbands or agents. The agent or husband will be required to produce a letter of authority from the depositor and to sign a declaration that the depositor understands and accepts the rules. No postal official may under this rule be the agent of any woman, except his own wife, in respect of an account held in the Post Office in which he is employed.

18. When the declaration is presented, duly signed, with the amount of the first deposit, or when it has been signed by a depositor attending in person to make a deposit, the amount of the deposit will be entered in a pass-book which will be supplied to the depositor, and the entry will be initialled by the Postmaster and stamped with the office stamp. The depositor will be required to sign a receipt for the pass-book, and to give a specimen of his signature in a book which will be kept in the Post Office. If the depositor does not attend in person, he must send a specimen of his signature on a slip of paper to the Post Office.

19. If the account be opened at a Sub- or Branch Post Office, the pass-book for the depositor will have to be obtained from the Head Office. A preliminary receipt for the amount of the first deposit will, therefore, be given to the depositor, who will be informed of the date on which he should call to receive the pass-book. When the pass-book is handed over to the depositor, he will be required to return this preliminary receipt and to sign a receipt for the pass-book, in addition to leaving a specimen of his signature on record in the Post Office. The amount of the original deposit will be entered in the pass-book by the Head Office, and the depositor will therefore have a guarantee that the sum has been received in that office. He should be careful to see that the entry in the pass-book corresponds with the amount entered in the preliminary receipt before giving up the latter.

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* *Note.*—The latter sentence is to be scored through in the case of an account opened on behalf of a minor, in which case the person opening the account must make the following further declarations:—

'I declare that I have no account on behalf of the minor at any Post Office or Presidency Savings Bank.

'I declare that the minor was born on (*date by Christian era as nearly as can be ascertained*).'

PASS-BOOK AND ITS IMPORTANCE.

20. The pass-book will show, in the vernacular of the District or in English, as the depositor may wish, the number of his account, with the name of the office from which the book is issued, his own name, occupation or profession, and address. No deposit can be made and no money can be withdrawn from an account without its production, and the Post Office will not be responsible for any sum not acknowledged in the pass-book. Depositors should carefully examine their books before leaving the office, and ascertain that the entries are correct. They should also be careful to keep their pass-books in their own possession, as the Post Office does not accept responsibility for any loss caused to a depositor, if, through his negligence, any person shall obtain possession of the book and fraudulently obtain the payment of any sum belonging to the depositor.

Note.—In the case of an account opened at a Sub or Branch Post Office, the pass-book will be sent to the Head Office twice in each year, first, as soon as possible after the 15th June, when the pass-book is presented for entry of interest under Rule 29; and, secondly, on the first occasion on which the account is operated upon during the quarter ending 31st December. The depositor will obtain a receipt in exchange for his pass-book, and he must give up this receipt when his pass-book is returned to him.

LOSS OF PASS-BOOK.

21. No charge will be made for the pass-book at first supplied to a depositor, or for any book issued to him in continuation of the original book which will be retained by the Post Office. But if a pass-book be lost or spoiled (except under circumstances over which the depositor has no control), or if any account be re-opened with the permission of the Comptroller, Post Office (under Rule 33), before the expiration of three months from the date of closure, the depositor will have to pay one rupee for a fresh book.

MODE OF DEPOSITING MONEY AFTER AN ACCOUNT HAS BEEN OPENED.

22. A depositor may deposit money at the Post Office at which his account stands as often as he wishes, so long as the prescribed yearly and maximum limits are not exceeded. All that he is required to do is to take or send the amount to be deposited, with his pass-book, to the Post Office. The amount of his deposit will be entered in the pass-book, and the balance struck as shown below. The entry will then be initialled by the Postmaster and stamped with the dated stamp of the office, and the pass-book will be returned to the depositor or his messenger.

Date.	Dated stamp of the Post Office.	Amount of each deposit or withdrawal (to be entered in words).	Amount deposited.	Amount withdrawn.	Balance at credit of the Depositor.	Initials of the Postmaster.
1883.			Rs. a. p.	Rs. a. p.	Rs. a. p.	
3rd April...		Deposited ten rupees ...	10 0 0	...	10 0 0	A.B.C.
15th ,, ...		Deposited twenty-five rupees	25 0 0	...	35 0 0	A.B.C.
12th May ...		Withdrawn three rupees.	...	3 0 0	32 0 0	A.B.C.

NOTE 1.—No deposit may be made to an account which has been ordered to be closed.

NOTE 2.—No deposit may be made to an account opened on behalf of a minor after he has attained the age of 18 years.

23. If the amount be deposited at a Sub or Branch Post Office, the depositor will receive, in addition to the receipt in his pass-book, an acknowledgment from the Head Office, which will generally be the office at the head-quarters station of the district. This acknowledgment will be delivered to him in ordinary course through the Post Office. If it should not reach the depositor in proper time, or if, when it reaches him, it should show any signs of erasure, or should not agree with the entry in the pass-book, the depositor should immediately apply to the Postmaster of the Head Office, the name of which is in the pass-book, and renew his application again and again until he receives a satisfactory reply.

MODE OF WITHDRAWING MONEY.

24. When a depositor wishes to withdraw money, he must present his pass-book personally or by agent (whose name and signature must be entered in the application for withdrawal at the Post Office at which his account stands, with a printed form of application for withdrawal), which can be obtained at the Post Office, signed by himself, and showing the balance at his credit and the amount which he wishes to withdraw. If the depositor is unable to write, he must attend personally and affix his mark or seal to the application. Should he be absolutely unable to attend personally, he must have his mark or seal affixed to the application and attested by some respectable witness, and the Postmaster will make payment to the person presenting this application with the pass-book, after satisfying himself, by such enquiry as he may think proper, of the inability of the depositor to attend and of the genuine character of the application. The mark or seal of a depositor or messenger who cannot write must, at the time he receives payment of a withdrawal, be attested by the signature of a respectable witness (other than the paying officer) who is personally acquainted with the depositor or messenger (as the case may be) and also known to the Postmaster or some member of the Post Office establishment.

25. Should any person other than the father, or, if the father is dead, the mother, wish to withdraw money from an account opened on behalf of a minor and claim to do so as guardian

of such minor, he will be required to fill in, on a form prescribed by the Director General, answers to the following questions and such other questions as may be considered necessary, and will only be allowed to withdraw money on the order of the Postmaster General in accordance with Rule 38:—

(*a*) What is your relationship to the minor?

(*b*) Is the father or mother of the minor dead or are both parents dead? What near relatives of the minor are alive?

(*c*) Have you been appointed guardian of the minor by will or deed or under any enactment in force in British India? (If the reply to this question is in the affirmative, the applicant should produce the documents on which he relies to support his claim.)

(*d*) Are you an adult relative of the minor and does he reside with you, or is he maintained by you?

Note.—In the case of withdrawals made from accounts opened on behalf of minors, the father or other guardian of the minor must sign the following certificate on the application for withdrawal:

'Certified that the amount sought to be withdrawn is required for the use of the minor.'

26. The amount to be withdrawn will be entered in the pass-book and a fresh balance struck, as in the case of a deposit, under the initials of the Postmaster and the dated stamp of the office. The amount will then be paid to the depositor or to the person presenting the pass-book and application, and his receipt taken, in all cases without a receipt stamp, on the Warrant of Payment.

27. If the amount be withdrawn at a Sub-Post Office, payment cannot be made until a Warrant of Payment is received from the Head Office, except in the case of certain selected Sub-Offices, which are authorized to grant Warrants of Payments. If the amount be withdrawn at a Branch Office, payment cannot be made until a warrant of payment is received from the Head Office or from the Sub-Office to which the Branch Office is subordinate when that Sub-Office is authorized to grant Warrants of Payment. The depositor, therefore, or other person presenting the pass-book and application will, except when the account is at one of the selected Sub-Offices, be informed of the date on which he should come to the Post Office to receive payment, and will retain his pass-book. On presentation of the pass-book on the date mentioned or any subsequent date after the arrival of the Warrant of Payment, the amount will be paid to the depositor or other person presenting the pass-book, and his receipt will be taken, in all cases without a receipt stamp, upon the warrant. The necessary entries will then be made in the

pass-book, under the initials of the Sub or Branch Postmaster, and attested by the stamp of the office.

INTEREST.

28. Interest will be allowed at the rate of $3\frac{1}{8}$ per cent. per annum, until further orders, on all deposits, subject to the condition of this rule. This interest will be allowed for each calendar month on the lowest balance at credit of an account between the close of the fourth day and the end of the month: provided that interest shall only be calculated at the rate of three pies a month on every complete sum of six rupees: provided also that no higher monthly interest than Rs. 5-3-3 shall be allowed on the balance of an account.

NOTE 1.—When an order has been issued to close an account, interest ceases to accrue from the first day of the month in which the order is issued (see end of Rule 32).

NOTE 2.—Interest on the account of a deceased depositor ceases to accrue from the date of issue of notice to the person or persons recognised by the Postmaster General as entitled to receive the balance of the account.

29. The interest calculated as above for each month will be added each year to the balance of each account. Depositors should present their pass-books as soon as possible after the 15th June, in order that the necessary entries may be made in them. If the pass-book be not presented for this purpose, the entry will be made on the next occasion when a deposit is made or when money is withdrawn.

NOTE.—Pass-books of depositors in Sub and Branch Post Offices will be sent to the Head Office for the entry of interest under this rule.

TRANSFER OF ACCOUNTS.

30. A depositor may have his account transferred, free of charge, to any Post Office that is a Savings Bank, *provided that the account shall have been in existence for three months previous to the transfer.* If he should wish to transfer his account, he must present his pass-book personally, or send it to the Post Office, and must in either case make a written application for transfer. The pass-book will be returned to the depositor, who should present it as soon as possible at the Post Office to which his account has been transferred. A depositor in a Presidency Savings Bank may, by application to the Presidency Savings Bank, have his account transferred, free of charge, to any Post Office Savings Bank.

NOTE 1.—Accounts cannot be transferred from one Head Post Office to another between the 16th and 31st March, both days inclusive.

NOTE 2.—Accounts ordered to be closed cannot be transferred.

CLOSING AN ACCOUNT.

31. When a depositor wishes to close his account, he must present his pass-book with a

form of application for withdrawal of the amount shown at his credit in the pass-book. The amount of interest due on his account up to the end of the calendar month preceding the date of presentation will be entered in the pass-book, and a final balance struck. The amount will then be paid to the depositor, and his receipt taken on the Warrant of Payment. The pass-book will be retained in the Post Office. If the application to close an account be presented at a Sub or Branch Office, the same procedure will be followed as in the case of an ordinary withdrawal, except that the pass-book will be retained, and that the application and pass-book will, when interest is due, be in all cases sent to the Head Office for the Warrant of Payment, even when the Sub-Office is itself authorized to grant Warrants of Payments for ordinary withdrawals.

32. If an order to close an account be issued by the Postmaster General or the Comptroller, Post Office, under these rules, notice in writing will be sent to the depositor requiring him to present his pass-book and receive payment of the balance at his credit as soon as convenient. After the date of such notice, no deposit will be accepted on the account, and no interest will be allowed upon the balance after the end of the calendar month preceding such date.

NOTE.—An account opened on behalf of a minor must, if still open, be closed by the person on whose behalf it was opened on his attaining the age of 18 years. When the late minor is not in India, and delay would cause substantial hardship, the Postmaster General may allow the late guardian to close the account (on behalf of the late minor) on his indemnifying the Post Office against loss from any future claim. If a minor after attaining the age of 18 years still remains a minor by law or order of a court of justice, his guardian must close the account on the minor completing 18 years of age.

RE-OPENING AN ACCOUNT.

33. A depositor who has once closed an account cannot open another account until after the expiration of three months from the date of closure without the permission of the Comptroller, Post Office: and a depositor whose account has been closed by order cannot open a fresh account in any case without the permission of the authority which ordered it to be closed.

DEAD ACCOUNTS.

34. Accounts in respect of which no transactions have taken place for the periods specified below will be treated as 'dead,' and no subsequent deposit or withdrawal will be allowed in the case of such accounts without the previous orders of the Comptroller, Post Office:

	And when no sum has been deposited or withdrawn and no interest added for—
When the balance of the account does not exceed Rs. 10	3 complete years.

When the balance of the account does not exceed Rs. 100 6 complete years.

When the balance of the account does not exceed Rs. 100 12 complete years.

NOTE 1.—By 'transaction' in this rule is meant not only a deposit or withdrawal, but also the presentation of the pass-book for the entry of interest.

NOTE 2.—A dead account does not lapse to Government, but may be re-opened at any time on the application of the depositor, and the interest that has accumulated will be added to the principal when the account is revived.

PROCEDURE TO BE FOLLOWED IN CASES OF SUCCESSION AND GUARDIANSHIP.

35. If a depositor should die, leaving in a Post Office Savings Bank a balance, whether in cash or in Government securities, or both, not exceeding one thousand rupees, and if probate of his will or letters of administration of his estate, or a certificate granted under Act VII of 1889, be not produced to the Postmaster General within three months of the death of the said depositor, the Postmaster General may pay the said sum of money to any person appearing to him to be entitled to receive it or to administer the estate of the deceased.

36. Balances, whether in cash or Government securities, or both, in excess of Rs. 1,000 may only be paid on production of probate, letters of administration, or a certificate under Act VII of 1889, unless otherwise ordered by the Director General of the Post Office, who has discretionary power to dispense with such evidence in cases where he is of opinion that to require it would cause hardship, and that to dispense with it would involve no appreciable risk. If the balance in excess of Rs. 1,000 be that of a cash deposit account opened on behalf of a deceased minor—the balance of which, excluding interest, cannot under these rules exceed Rs. 1,000—the discretionary power may be exercised even if the condition of hardship be not established.

37. If any depositor become insane or otherwise incapable of managing his affairs, and if such insanity or incapacity be proved to the satisfaction of the Postmaster General, then the Postmaster General may, from time to time, make payment out of the deposits to any proper person. Where a committee or manager has been duly appointed to administer the depositor's estate, nothing in this rule authorizes payments to any persons other than such committee or manager.

38. When any person other than the father, or, if the father is dead, the mother, claims to withdraw money from an account opened on behalf of a minor as being the guardian of such minor, the Postmaster General may authorize the applicant to withdraw money from the account for the minor's use, in accordance with the following rules :

(*a*) Where the applicant claims as guardian duly appointed by will or deed, on production of the documents supporting the claim.

(*b*) Where the amount of the account does not exceed Rs. 250 and the applicant does not claim to have been appointed guardian by will or deed, upon his giving evidence to the satisfaction of the Postmaster General that he (the applicant) is the guardian of the minor.

(*c*) Where the amount of the account exceeds Rs. 250 and the applicant does not claim to have been appointed guardian by will or deed, upon the applicant producing a certificate of administration granted under Act VIII of 1890.

(*d*) In any case of doubt the applicant (not being the father or mother of the minor) may be required to produce a certificate of administration, under Act VIII of 1890, before payment is made to him.

NOTE.—An authority given by the Postmaster General under (*b*) will not hold good for a subsequent withdrawal if the balance of the account then exceeds Rs. 250.

PUBLIC ACCOUNTS.

39. The following special conditions govern the opening of 'Public accounts' and their transactions:—

(*a*) Accounts may be opened by secretaries, treasurers, or managers of the funds of any dispensary, church or other religious institution, school, orphanage, asylum or library, or of any other funds contributed for purposes other than the private or personal advantage or amusement of the contributors. Race, racquet, billiard, mess and similar funds, the objects of which are of a private or personal nature, cannot be allowed accounts.

Illustration.—The funds of regimental and public bands, which are maintained for purposes other than private advantage or amusement, are admissible.

Explanation (1)—A library fund is admissible, even though the library is open only to subscribers.

(2) If an institution has two or more distinct funds which cannot, under their constitution and in accordance with the conditions imposed by the donors, be amalgamated, an account is admissible for each such fund.

(3) The prohibition of current accounts when applied to a public account extends only to the use of the account for full details of the income and expenditure of the fund, and does not prevent the periodical

credit of subscriptions or other receipts, or the periodical withdrawal of money for expenditure; *e. g.*, a building fund raised for the erection of a church or charitable institution is admissible.

(*b*) Secretaries and managers of benevolent funds (that is, funds formed by mutual subscription as an insurance against domestic misfortune) may be allowed accounts.

(*c*) Officers of Government or of public institutions, such as railway and steamer companies, and the like, who collect subscriptions, voluntary or departmental, from their subordinates for departmental purposes, may be allowed accounts.

(*d*) Public accounts of the kinds specified above must be designated by names indicating the objects to which the money is devoted, as *A—pore Dispensary Fund, Workmen's Sick Fund, etc.*, and information must be given in writing regarding the object and source of income of the fund.

(*e*) Each new public account must be authorized by the Postmaster General before it is opened. The Postmaster General is empowered to direct that a public account be closed should its object at any time be such that the account could not under the rules be opened as a public account.

(*f*) In every case in which the holder of a public account, other than a public account held by an officer of Government in his official capacity, is changed, a fresh declaration (see Rule 16) must be filled up.

(*g*) The limitations laid down in Rule 6 are not meant to prevent any person from opening more than one *ex-officio* or public account.

(*h*) The prohibition against deposits in the name of two or more persons jointly (see Rule 8) does not apply to public accounts.

(*i*) *The annual limit of Rs. 200 for deposits (see Rule 10) do not apply to public accounts. But no public account may have at any time more than Rs. 10,000 at its credit, exclusive of interest, and no interest will be credited on any sum in excess of Rs. 10,000.

* G. I., F. & C., Notn. No. 1031-A, dated 3rd March 1897; *vide* G. N. No. 1099, dated 10th

(*j*) The amount of withdrawals within twelve consecutive months from a public account is limited to Rs. 2,000, unless the person who holds the account gives notice to the Post Office at which the account stands of his intention to make additional withdrawals. The notice must specify the amount to be withdrawn and be given six months in advance.

(*k*) In the form of declaration (see Rule 16), which every intending depositor is required

to sign, the words 'I further declare that I have no account in my own name at any Post Office or Presidency Savings Bank' should be scored through in the case of a public account.

40. No account may be allowed for money—

(1) which is the property of Government, or

(2) which has been received for credit of Government, or

(3) which has been drawn from the Treasury for expenditure on account of Government, or

(4) which is raised by taxation, either local or municipal, or

(5) which is collected or received or held in trust by any public officer or Court in accordance with any law.

NOTE.—Nothing in this rule prevents the opening of an account for a judicial deposit in accordance with a special order passed by a Court of law in a particular case directing the investment of the money in the Post Office Savings Bank. Such an account, when admitted, is subject in every respect to the rules and limitations which govern ordinary private accounts.

REGIMENTAL, POLICE, AND OTHER CONJOINT ACCOUNTS.

41. The following special conditions govern the opening of regimental, police, and other conjoint accounts and their transactions :—

(*a*) The Commanding Officer of a native regiment may open a single account with the Post Office Savings Bank on account of the men of his regiment, making his own arrangements about the separate accounts of the individuals, and about the distribution to them of the interest credited upon the conjoint account. In other respects the account shall, except when the contrary is stated, be subject to the general rules for other accounts. The Commanding Officer must, when opening the account, sign a certificate that, to the best of his belief, the money is the property of the men of the regiment.

(*b*) * District Superintendents of Police and Officers in command or charge of any Police Force may open similar accounts on account of the men of the Police Force under their command or charge.

*G. I., F. & C., Notn. No. 2946A, dated 7th July 1896; *vide* G. N. No. 2343, dated 15th idem.

(*c*) Chairmen of District Boards and Municipalities are also allowed to have similar accounts on account of servants of such boards and municipalities, in accordance with rules which may be sanctioned from time to time by Local Governments.

NOTE.—This rule shall not be held to prevent any native soldier, or any member of the police force, or any servant of a district board or municipality, opening an account of his own in his individual capacity.

(*d*) The annual limit of Rs. 200 and maximum limit of Rs. 2,000 for deposits (see Rule 10) and the limit of Rs. 5-3-3 for monthly interest (see Rule 28) do not apply to accounts opened under this rule.

(*e*) Except with the special sanction of the Director General, the amount of withdrawals within twelve consecutive months from an account opened under this rule is limited to Rs. 2,000, unless the person who holds the account gives notice to the Post Office at which the account stands of his intention to make additional withdrawals. The notice must specify the amount to be withdrawn and be given one month in advance.

(*f*) In the form of declaration (see Rule 16), which every intending depositor is required to sign, the words "I further declare that I have no account in my own name at any Post Office or Presidency Savings Bank" should be scored through in the case of accounts opened under this rule.

SECURITY DEPOSIT ACCOUNTS.

42. The following special conditions govern the opening of security deposit accounts and their transactions :—

G. I., F. & C., Notn. No. 2339-A, dated 19th May 1898; *vide* G. N. No. 2447, dated 1st June 1898.

(*a*) Government servants, servants of Railway companies, of local authorities and of Courts of Wards who are required by their employers to deposit security, and contractors who are required by Government or local authorities to deposit security, and persons who are authorized under Section 202 of the Sea Customs Act, VIII of 1878, to act as agents for the transaction of business in any Custom House on behalf of the public and are required under that section to deposit security, may be allowed separate accounts for the security deposits only.

NOTE.—Local authority means any body corporate, municipal committee, or other persons legally entitled to the control or management of any local or municipal fund, or legally entitled to impose any cess, rate, duty, or tax upon any persons within any local area.

(*b*) A person undertaking more than one work or contract at the same time may be allowed a separate account in respect of each.

(*c*) The maximum limit for each separate account is Rs. 500, and the amount may be deposited in a single sum or by instalments.

(*d*) A person may open a security deposit account either in his own behalf or on behalf of another person.

(*e*) A security deposit account may be opened in the joint names of the persons undertaking the same work or contract.

(*f*) The depositor will be required to sign a letter (in a form prescribed by the Director General) addressed to the Postmaster, undertaking not to make any claim on the Savings Bank for the principal of the sum deposited, except with the express written sanction of the person referred to in the letter to whom the security is pledged, not to object to the payment by the Bank of the whole or part of the principal to such person on his claiming it, and not to make any claim for interest from the date on which interest has ceased to accrue owing to the payment of the principal to such person or from the date on which such person has sanctioned the repayment of the deposit.

(*g*) The officer to whom the security is pledged as above may, with the consent of the person pledging the security, open an account for such security in his own name, *e.g.*, 'Executive Engineer, A—pore, on account of security of A. B.' In this case the deposit will be received from the officer to whom the security is pledged and the pass-book will be issued to him.

(*h*) Interest on security deposits will accrue and be paid in the usual manner, subject to the conditions specified in the letter mentioned in clause (*f*) of this rule.

(*i*) The prohibition against the transfer of an account until it has been in existence for three months (see Rule 30), does not apply to security deposit accounts.

(*j*) In the form of declaration (see Rule 16), which every intending depositor is required to sign, the words 'I further declare that I have no account in my own name at any Post Office or Presidency Savings Bank' should be scored through in the case of a security deposit account.

PURCHASE OF GOVERNMENT SECURITIES.

43. Any depositor may invest the amount of his balance, or a portion of it, in Government securities through the Post Office. If the balance to be invested is that of a Public Account (Rules 39 and 40) or of a Regimental, Police, or other Conjoint Account (Rule 41), the notice of withdrawal prescribed in certain circumstances by Rule 39 (*i*) and Rule 41 (*e*) will be required before the investment is made. Any person, whether previously a depositor or not, may also purchase, through the Post Office, Government securities of the nominal value of Rs. 100 or any multiple thereof not exceeding Rs. 1,000 in one year and Rs. 3,000 in all, by tendering in cash the amount necessary for the purchase. An application on the form prescribed by the Direct-

G. I., F. & C., Notn. No. 194-A, dated 13th January 1897; *vide* G. N. No. 266, dated 20th idem.

or General should be presented, together with his pass-book, by a depositor desiring to make an investment under this rule. The application will then be forwarded to the Comptroller, Post Office, who will take the necessary steps for the purchase through the Comptroller General;

(*a*) The paper purchased will be of one of the guaranteed 3½ per cent. loans, or of the 3 per cent. loan of 1896-97 as stated in the application: if no loan is specified in the application, the investment will be made in one of the 3½ per cent. guaranteed loans, preferably that of 1865.

(*b*) If the investor wishes to have the paper sent to him, he should make a special request to that effect: in the absence of such request, the paper will remain in the custody of the Comptroller General. If the paper remains in the custody of the Comptroller General, he will take steps as soon as convenient to transfer it to the 3½ per cent. loan of 1865, should it belong to one of the other guaranteed 3½ per cent. loans. The investor may at any time apply through the local Post Office for the delivery to him of paper thus held by the Comptroller General. If the investor applies to have the paper sent to him, it will be enfaced for payment of interest at the local Treasury and forwarded to the Post Office for delivery to the investor.

ORDER.—Ordered, that copy of the Resolution be forwarded to the Director General, Post Office, with reference to his letter No. 186 C., dated 11th November 1896, to the Comptroller and Auditor General, and to the Comptroller, Post Office.

Ordered, also, that the Resolution be published in the *Gazette of India* for general information.

SALE OF GOVERNMENT SECURITIES.

44. Any depositor may apply for the sale, through the Post Office, of Government securities which have been purchased for him through the Post Office, whether held by himself or held for him by the Comptroller General. The application must be made on the form prescribed by the Director General; and if the securities are presented with the application, they must be endorsed in favour of the Comptroller General.

NOTE.—Securities purchased in the name and on behalf of a minor cannot be sold during the minority except by the minor's legally constituted guardian, and the definition of guardian in Rule 1 of these rules does not apply to the sale of such securities.

SAFE CUSTODY OF GOVERNMENT SECURITIES.

45. A depositor may tender at a Post Office Savings Bank, for safe custody by the Comptroller General, Government securities which have

been purchased for him through the Post Office. The tender must be made on the form prescribed by the Director General, and the securities tendered must be endorsed to the Comptroller General.

INTEREST ON GOVERNMENT SECURITIES.

46. So long as the Government securities remain in the custody of the Comptroller General, interest, when due, will be drawn and advised to the local Post Office Savings Bank through the Comptroller, Post Office, for credit to the depositor's account.

FEES.

47. The following fees will be charged :

On purchase : 4 annas per cent.

On realisation and remittance of interest : 4 annas per cent. on the amount of the interest.

On delivery out of custody : 4 annas per cent. unless the application for delivery is made within a year of the purchase.

On sales : 4 annas per cent. and any actual outlay upon brokerage.

POWER OF GOVERNMENT TO ALTER RULES.

48. The Governor General in Council reserves the right to alter or add to these rules at any time.

(G. I., F. & C., Notn. No. 2270-A, dated 18th May 1895; *vide* G. N. No. 1681, dated 22nd idem.)

B. The Presidency Bank.

1. The Bank of Bombay is entitled to charge commission on the funds belonging to suitors in the High Court lodged in the bank in the name of the Accountant General. (G. R. No. 2088, dated 30th June 1875.)

2. When the balance standing in the books of the Bank of Bombay in Bombay at the credit of any officer of the Government of India or the Government of Bombay exceeds Rs. 5,000, it should be reckoned among the aggregate balances upon the deficiency of which below twenty lákhs the bank is entitled, under the General Agreement made with it, to charge the Government with interest, and no other balance at credit of any officer of the Government of India or the Government of Bombay should be so reckoned. (G. I., F. D., No. 1739, dated 28th March 1877 ; *vide* G. R. No. 1733, dated 5th April 1877).

3. The actual amount of the Secretary of State's bills paid daily should be noted in the daily balance returns furnished by the Bank of Bombay to the

Government of India in the Financial Department. (G. I., F. D., No. 2389, dated 28th April 1876; *vide* G. R. No. 2041, dated 10th May 1876.)

4. The agreements executed by the Banks of Bengal, Bombay and Madras for the conduct of the Government business should be stamped, under Schedule II,* Article 11, of the General Stamp Act XVIII of 1869, with a stamp of 8 annas each. (G. I., F. D., No. 2804, dated 29th November 1876; *vide* G. R. No. 5088, dated 7th December 1876.)

* Cf. Shedule I, Article 5 (*b*) of Act II of 1899.

5. A Government Solicitor cannot be permitted to hold the office of Director of a presidency bank. (S. of S. No. 504, dated 21st December 1876; *vide* G. R. No. 838, dated 15th February 1877.†)

6. No officer holding a permanent appointment under Government, whether pensionable or not, may be permitted to serve as a Director of any bank or public company without previous reference to the Secretary of State. (S. of S. No. 25‡ Finl., dated 7th February 1889; *vide* G. R. No. 1265, dated 25th March 1889).

7. The relations between the Government and the Presidency Banks have been carefully defined by the Presidency Banks' Act, 1876, Section 36 (*o*) and agreements in accordance therewith; and the Governor General in Council deems it expedient that any language or nomenclature which may tend to obscure these relations, should be disused.

The relations of the State to the Presidency Banks do not differ in character from those of any other depositors in the bank: only, by reason of the large amounts of the public deposits in the banks and the great public interests connected therewith, certain powers of supervision and audit, which are not possessed by private depositors, have been reserved by the Government.

Each Presidency Bank should cease to use any nomenclature or language which may seem to imply that its relations to the Government are other than those of banker or agent; and that, in particular, both the Presidency Banks and the officers of the Government should abstain from applying to any

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† In his despatch No. 53, Public, dated 14th May 1891 (G. R., G. D., No. 2674, dated 28th July 1891), the Secretary of State agreed with the Government of India that the Solicitors to Government at Calcutta, Madras and Bombay might be permitted to serve as directors of companies so long as the public service in no way suffered and the interests of the companies were not antagonistic to those of the Government, and added that the like rule might be applied to Government Pleaders, such as those at Faridpur and Lohardaga, who stand on a similar footing to the Solicitor to Government, and to Diocesan Registrars, Crown Prosecutors and Coroners.

‡ This despatch was written with special reference to the appointment of a director of a Presidency Bank, and it was not the Secretary of State's intention to cancel or alter any orders contained in Lord Kimberley's despatch No. 73, dated 19th July 1883. (S. of S. No. 53, Public, dated 14th May 1891; G. R. G. D., No 2674, dated 28th July 1891.)

department of the banks the title of General Treasury or Her Majesty's Treasury.

(G. I., F. D., No. 1170, dated 18th June 1877; *vide* G. R. No. 2982, dated 3rd July 1877.)

8. The Bank of Bombay should submit to the Government of India in the Financial Department a quarterly statement in the following form showing the bill transactions of the bank:—

Memorandum showing the quarterly bill transactions of the Bank of Bombay.

	Bills on England bought during the quarter.	Bills drawn during the quarter.	Balance at the end of the quarter in England.
	£	£	Rs.
Quarter ended			

(G. I., F. D., Nos. 1775, dated 26th July 1878, and 3113, dated 27th September 1878; *vide* G. Rs. Nos. 2853, dated 8th August 1878, and 3619, dated 8th October 1878.)

9. It is of the greatest importance to say and to do nothing that might have the effect of diluting the responsibility of the Directors of the Bank of Bombay. While Government may express its opinion on the proceedings of the Directors, the whole legal responsibility for those proceedings rests upon the Directors.

The Presidency Banks' Act does not entrust to, or impose upon, the Government the right or duty of initiating any bye-law or of interfering in the administration of the bank. The right of the Government is limited to obtaining information, and although doubtless the legitimate influence of the Government, based upon the value of its account with the bank, would enable it to enforce upon the Directors any obviously proper reform, yet public policy requires that such influence should be exercised very sparingly, and never in such a way as to weaken the individual responsibility of the Directors. This policy was kept prominently in view when the Presidency Banks' Act was revised and the new agreements made with the banks. The Government of India and Her Majesty's Government were extremely anxious to sever the State absolutely from all connection with the management of the banks, saving only in so far as was necessary for the safety of the public balances. Moreover, even if the Government had the fullest power to alter the bye-laws of the bank, it would hesitate much before exercising the power: stringent bye-laws may easily affect injuriously the business of a bank, but they will certainly not prevent bad banking and the losses caused by such bad banking.

In future, copies of any enquiries which may be addressed to the Presidency Bank of Bombay by the Government of India will always be forwarded to the Government of Bombay, and similarly the Government of Bombay should transmit to the Government of India copies of any enquiries which it may address to the bank.

(G. I., F. & C., No. 1518, dated 30th June 1880.)

10. The Bank of Bombay may be closed on the same days as the Exchange Banks without the special sanction of Government being obtained on each occasion, provided that special arrangements are made for emergent business. (G. R. No. 3977, dated 27th October 1881.)

11. The Presidency Pay-Master should abstain from issuing cheques on the Treasury at Bombay to officers arriving there on duty with troops from England on bank holidays until the bank re-opens. He may, however, issue cheques on the Treasury to officers proceeding to or arriving from England with troops, warning them that payment cannot be obtained from the bank on the day of their issue. (G. Rs., M. D., Nos. 1742, dated 17th July 1890, and 1957, dated 14th August 1890; *vide* G. Ms. Nos. 2539, dated 29th July 1890, and 3005, dated 8th August 1890.)

12. The following bye-laws of the Bank of Bombay are published for general information :—

In exercise of the power conferred by Section 63 of the Presidency Banks Act, 1876, the Directors of the Bank of Bombay have, with the previous approval of the Governor-General in Council, signified in writing under the hand of the Secretary to the Government of India in the Financial Department, made the following bye-laws in supersession of all previous bye-laws of the said bank.

1.—Except upon the security mentioned in the Presidency Banks Act, 1876, Section 36 (*a*) 1 to 5 inclusive, the Directors shall not discount bills for or lend or advance in any way to any individual or partnership firm to an amount exceeding in the aggregate at any one time Rs. 6,00,000;

And without the special instructions of the Directors, no advance exceeding Rs. 3,00,000, current at one time, shall be made to any individual or partnership firm except by way of discounting endorsed bills, or upon the security mentioned in Section 36 (*a*) 1 to 5 inclusive, of the Presidency Banks Act, 1876. But nothing contained in these bye-laws shall be deemed to authorize the transaction of any kind of business other than that sanctioned in the Presidency Banks Act, 1876.

2.—Whenever the conduct of any Director, or an application for advance to any Director, or to any person being his co-partner, co-trustee, clerk

or servant, or to a partner in any company of which the Director may be a partner (except such company be an Incorporated Joint Stock Company), shall form the subject of consideration or decision at any meeting of the Board, or Committee of the Board, such Director shall not sit, judge, or vote relative to such matter: and no Director shall vote regarding any application for a loan in which he is directly or indirectly interested.

And the bank shall not make any advance to any officer of the bank, save on the security mentioned in the said Section 36 (*a*) 1 to 5 inclusive.

3.—The half-yearly balance sheet of the bank shall be in the following form, and shall contain the particulars therein described:—

BANK OF BOMBAY.

FORM OF HALF-YEARLY BALANCE SHEET.

Liabilities.	Rs. a. p.	*Assets.*	Rs. a. p.
Capital		Government securities ...	
Reserve Fund		Other authorized securities	
Public Deposits at Head Office ... Rs.		Credits on Government securities	
Public Deposits at branches ... „		Loans on Government securities	
Other Deposits		Bills discounted and purchased	
Post Bills		Dead Stock ... Rs.	
Adjusting Account ...		Applied in reduction ...	
Profit		Stamps	
		Stationery	
		Bullion	
		Balances with other Banks	
		Cash { at Head Office ... Rs. / at Branches „	

4.—The Directors, at their Weekly Board Meeting, will appoint two of their number to form a Daily Committee for the ensuing week for the purpose of superintending the affairs of the Bank and advising with the Secretary and Treasurer regarding the current business at the Head Office and Branches.

Vide G. I., F & C., No. $\frac{A}{1205}$, dated 17th March 1896, and G. R. No. 1257, dated 31st idem.

5.—The Directors shall be entitled each to receive for their remuneration a sum not exceeding Rs. 50 (the remuneration of the Chairman being Rs. 60) for every attendance at a Board Meeting, and Rs. 20 for every attendance on the Daily Committee.

6.—The Board of Directors may delegate the powers vested in them by Bye-law No. 1 to committees, consisting of such members of their body as the Board think fit, and they may from time to time revoke the appointment of and discharge any such committee, either wholly or in part, and

either as to persons or purposes; but every committee so formed shall, in the exercise of the powers delegated to it, conform to all such regulations as are prescribed for it by the Board. All acts done by any such committee, in conformity with such regulations, and in fulfilment of the purposes of its appointment, but not otherwise, shall have the like force and effect as if done by the Board.

7.—There shall be submitted to the Daily Committee an abstract of the whole receipts and payments at Head Office of the preceding day, and particulars of all discounts, loans, or advances granted or applied for; also references from the Branches requiring to be dealt with at once, and not within the scope of the ordinary authority of the Secretary, and such books or papers as may be called for. Each day's proceedings shall be signed in the minute book by the members of the Daily Committee attending.

8.—There shall be submitted to the Board at their weekly meeting a statement of the assets and liabilities of the Head Office and Branches as compared with the previous week, and a weekly statement showing in detail the whole of the transactions of each Branch up to the latest date practicable.

9.—Overdrafts without security, or overdrafts against security not recognized by the Presidency Banks Act, 1876, shall not be allowed: provided that the Secretary and Treasurer may, in his discretion, allow any person who keeps an account with the bank to overdraw such account to the extent of sums not exceeding at any one time Rs. 2,000 in the whole.

10.—In no case whatever, without the sanction of the Board recorded in the weekly proceedings, shall the Secretary commit the bank to, or accede to any trust, assignment, or other arrangement by way of composition with insolvent or bankrupt debtors, or any deed whatsoever; but he may attend meetings of creditors with the sanction of the Daily Committee, or of any two of the Directors, and report progress to the Board.

11.—No other suspense account shall be allowed to be opened at Head Office except the one suspense account in the Banking Department. A statement of the account shall be included in reports submitted weekly to the Directors by the Chief Accountant. At each Branch also only one such suspense account shall be allowed, and a detailed statement of it shall be forwarded monthly to Head Office.

12.—There shall be paid, in respect of the transfer or transmission of any number of shares or amount of capital stock to the same person, a fee of one rupee per share or capital stock of equivalent value, and the same fee shall be paid on the renewal of any certificate worn out, defaced, or lost.

13.—Every Director, Secretary and Treasurer, Auditor, Trustee, Member of a Committee, officer, servant, Agent, Accountant, or other person employed in the business of the bank, shall, before entering upon his duties, sign a declaration pledging himself to observe a strict secrecy respecting all transactions of the bank with its customers, and state of accounts with other banks, firms or individuals, and in all matters relating thereto; and shall by such declaration pledge himself not to reveal any of the matters which may come to his knowledge in the discharge of his duties, except when required or authorized so to do by the Board, or by any meeting, or by a court of law, and except so far as may be necessary in order to comply with any of the provisions of the Presidency Banks Act, 1876.

(G. R. No. 1217, dated 16th March 1892.)

13. The Trustees of the Port of Bombay cannot be allowed to bank with other than the Presidency Banks and their branches at Bombay, or empowered to lend money to banks or other private parties. (G. R., Mar. Dept., No. 125, dated 12th May 1892.)

14. It is undesirable that the Committee of the David Sassoon Industrial and Reformatory Institution should bank with banks other than the Presidency Banks and their branches in Bombay. (G. R., J. D., No. 2431, dated 25th March 1897.)

15. Three copies of the report of the proceedings of the ordinary general meetings of the shareholders of the Bank of Bombay should be supplied to Government. (G. M. No. 3676, dated 29th October 1896.)

PART XI.—TREASURIES.

1. Especial care should be taken whenever treasure is under the charge of military or other guards, that the treasure is so disposed and secured that the duty of the guards may be easily performed and that the treasure may not be a cause of temptation to the sentry. Collectors should issue similar instructions to their subordinates in charge of treasuries. (G. Cs. Nos. 539 and 540, dated 13th July 1860.)

2. Deputy Collectors will be held personally responsible for neglect of standing orders, erroneous explanations, and mistakes in papers passing through their hands.

The Governor in Council cannot acquit of blame Collectors who fail to exercise strict supervision over their own Account Department. It must be the rule that every Collector should examine minutely the working of the Account branch, and the Governor in Council is satisfied that an efficient Collector, though occupied during the greater part of the year in the interior of his district, would not desire to be relieved of so essential a duty of his office. The Collectors, therefore, will on every occasion be held responsible if through their inattention inaccuracy should appear in their accounts.

The position and the salary allowed to a Collector imply the exercise of efficient supervision of all subordinate officers. (G. R., R. D., No. 3066, dated 3rd September 1860.)

3. The direct management of the Account Office, even when the Collector is not in the districts, properly devolves on the Deputy Collector, but the Collector must exercise general supervision and control. (G. R. No. 1162, dated 23rd September 1867.)

4. It is not sufficient for a Collector to leave the control of his treasury business to his Deputy. It is his duty by occasional examination of the monthly cash accounts and the vouchers and other documents in support of the disbursements entered therein, to satisfy himself that the business is being properly conducted. (G. R. No. 760, dated 4th June 1870.)

5. Every Collector should personally examine his Account Office once a year, at such time between the closing of the accounts on the 31st July and the opening of the season in October as he may find convenient. A memorandum containing some of the principal points which would naturally claim attention on the occasion is appended; but it is to be understood that, on the one hand, the discretion of Collectors to look into whatever they think proper is not limited by it, and, on the other, that they are not bound to look into every question it contains.

All instructions which the Collector may find it necessary to give should be communicated to the

Treasury officer in an English official letter immediately on the conclusion of the examination, and at the same time all explanation he may require should be called for in an English memorandum written on half margin. This should be promptly replied to by the Treasury officer, and the whole finally disposed of within one month of the date of the examination.

It will be the duty of the Commissioners on their tours to see that these instructions have been carried out.

Memorandum of Points to be noticed in the Examination of the Collector's Huzúr Account Office.

I.—Táluka Daily Sheets and Returns.

Manual Revenue Accounts, pages 289-90, paragraph 5.

I.—Are the postings in the account books done on the days on which the daily sheets are received, or if the post arrives too late, on the office day immediately following? Are the days on which sheets are received and the dates on which they are posted duly endorsed on them?

Manual Revenue Accounts, pages 289-90, paragraph 5.

II.—Are the daily sheets duly scrutinized and the number of the subsidiary register, if any, correctly entered against each item by the Head or Deputy Accountant? Are the sheets also thoroughly examined from a revenue point of view, and are all irregularities on the part of the Mámlatdárs in the preparation and transmission of the sheets promptly checked and the audits methodically filed?

Manual Revenue Accounts, page 290, paragraph 5.

III.—Are the postings carefully checked by a second clerk and tested by Head or Deputy Accountant? Are the daily sheets duly initialled by the latter officers?

Manual Revenue Accounts, page 290, paragraph 5.

IV.—Do the items in the daily sheets tally with the entries in the cash book, the subsidiary registers and the daily balance sheets respectively?

Manual Revenue Accounts, page 290, paragragh 5.

V.—Are the sheets filed in proper order in separate monthly files for each táluka?

Manual Revenue Accounts, page 297, paragraph 10.

VI.—Have the monthly táluka returns been filed by táluka and properly compiled each month into a district return submitted with the required certificates? Does the total for the year agree with the total of the register of revenue receipts? Have corrections been properly made and refunds duly accounted for?

Manual Revenue Accounts, page 298, paragraph 12.

II.—Huzúr Transactions and Accounts.

Manual Revenue Accounts, page 288, paragraphs 2 to 4.
Civil Account Code, pages 100-1, Rules 9 and 10 to 15, Chapter 17.

I.—Are all chalans, bills, &c., duly examined by the Head Accountant and dealt with by him and the Treasurer in accordance with standing orders?

Manual Revenue Accounts, page 288, paragraphs 2 to 4.
Civil Account Code, pages 100-1 and Rule 17 of the same.

II.—Are they regularly entered in the Accountant's cash book or the subsidiary registers, and the Treasurer's cash book?

Rule 23 of Chapter 17, Civil Account Code, and the notes thereunder.

Do they correspond with the respective entries?

Manual Revenue Accounts, page 289, paragraph 4.
Civil Account Code, Chapter 17, Rule 23, Note 3.

III.—Do the lump entries in the cash book correspond with the daily totals in the subsidiary registers?

Manual Revenue Accounts, page 291.
Civil Account Code, Chapter 17, Rule 23.

IV.—Is the daily balance sheet properly made out?

Manual Revenue Accounts, page 291.
Civil Account Code, Chapter 17, Rule 23(e).

Does the opening balance tally with the closing balance of the previous day and do the receipts and disbursements tally with the daily totals in the cash book?

Manual Revenue Accounts, page 292, paragraph 7.

V.—Does the Treasurer's daily balance sheet contain the necessary particulars, and do the receipts and disbursements tally with the totals of his cash book?

Civil Account Code, Chapter 17, Rules 26 to 33.
Manual Revenue Accounts, page 292, paragraph 8.

VI.—Are the lists of payments, cash accounts and cash balance reports properly drawn up and punctually submitted to the Accountant General, and are the schedules written up daily and compared before despatch with the register from which they are extracted, and the examination of the details checked by a responsible officer, other than the clerk who wrote them up? Are the lists of payments accompanied by the necessary vouchers, the cash accounts by the plus and minus memoranda and the cash balance reports by the memoranda prescribed by Civil Account Code, Fourth Edition, Chapter 17, Rule 32, and do the details tally with books on which they rest?

Manual Revenue Accounts, page 289, paragraph 4.
Civil Account Code, Chapter 17, Rule 18.

VII.—What subsidiary registers are kept up? Are these maintained under due authority and in proper form?

Do the daily, bi-monthly, and monthly totals correspond with those in the cash book, lists of payments and cash accounts respectively?

VIII.—Are deposits received on proper authority only? Is their repayment duly watched, made on proper authority and promptly posted? Have any excess payments been made? Are lapsed deposits duly credited to Government? Is the quarterly certificate prescribed by Rule 8, Chapter 14, Civil Account Code, duly furnished? Are the amounts of cash orders correctly credited and debited in the personal ledgers? Are any sums credited to deposits which might at once have been credited to some service head of account?

Manual Revenue Accounts, pages 160, 162 to 164 and 294.
Civil Account Code, Chapters 14 and 19.
Do. Rule 6, Chapter 14.
Manual Revenue Accounts, page 294, paragraph 9, Clause 4.
Civil Account Code, Chapter 14.
Do. Rule 11.
Do. do. 8.
Manual Revenue Accounts, page 294.

Are net sale-proceeds of impounded cattle held in deposit for any period in excess of three months—of unclaimed perishable property in excess of six months—compensation, fines and process fees to complainants one month—after appeal is decided?

Are Civil Courts' deposits or repayments received or made without the presentation of the pass-book prescribed, and is the pass-book returned after each transaction? Is the pass-book balanced monthly?

Are receipts on account of lands in dispute of which the Collector is Receiver credited to Personal Deposits?

Are original receipts always tendered when security and earnest-money deposits are repaid?

Is the surplus revenue of attached villages credited to Government at the end of the year; *vide* Section 162 of the Land Revenue Code by debit to Personal Deposits?

IX.—Are payments on account of military pensions paid under proper authority and prescribed rules?

Civil Account Code, Chapter 25, Rules 25 and 26.

Are pension pay orders, in case the pension remains undrawn for more than six months, returned to the Accountant General and the pension stopped at once, the pensioner if he subsequently appears being referred to the Accountant General for the renewal of his pension?

Pension Code, Section 177.

X.—Are miscellaneous allowances properly entered in a ledger so that excess and double payments may be avoided? Do the allowances tally with the cash alienation list and are they paid to the right persons?

Manual Revenue Accounts, page 233.
Do. do. 205, paragraph 9, clause 6.
Manual Revenue Accounts, page 118, paragraph 11.
Rules under the Pensions Act.

Are payments in arrears subjected to proper deductions, and are allowances which have lapsed discontinued? Are ledgers properly stamped with the collector's seal?

XI.—Are revenue advances made on proper authority and is their recovery properly watched? Is the quarterly return (Huzúr Return No. II) duly submitted to the Commissioner, and do the amounts entered therein tally with the four monthly totals of the plus and minus memoranda?

Civil Account Code, Chapter 7, Rule 11.
Manual Revenue Accounts, page 295, paragraph 9, Clause 7 and page 299.

XII.—Is payment of interest on Government paper made in accordance with the rules?

Civil Account Code, Chapter 11, Rules 3 and 4.

XIII.—Are the proper accounts kept of (1) opium, (2) stamps, (3) stock notes? Are the stocks in hand tested at proper periods, and the accounts balanced and certified? Are the accounts signed daily by the Treasury officer? Are the periodical returns properly compiled from the Táluka and Huzúr Returns and tested by the revenue receipts?

Manual Revenue Accounts, pages 295-96, paragraph 9, Clause 9.
Manual Revenue Accounts, page 192 @ 207.
Civil Account Code, Chapter 13, Rules 6 to 8.
Civil Account Code, Chapter 13, Rule 9.
Civil Account Code, Chapter 17, Rule 27.
Manual Revenue Accounts, pages 282 to 285.

XIV.—Are local funds properly accounted for?

Civil Account Code, Chapter 15 and Rules under the Local Boards' Act.

XV.—Are budget estimates prepared in accordance with the rules?

Civil Account Code, Chaper 9, Rule 4

XVI.—Are the rules prescribed for contract and other kinds of contingencies duly observed and are registers of contingent charges kept in sanctioned forms and are they written up to date?

Civil Account Code, Chapter 5.

Are detailed bills checked with the register especially with reference to the progressive totals before submission?

Are all vouchers retained in the office properly defaced and regularly filed?

III.—Miscellaneous.

I.—Have the Head Accountant, Treasurer and other officers given the required securities and are their sureties alive and solvent? Is the solvency of the sureties of the táluka officers annually inquired into?

Manual Revenue Accounts, page 120, and Rules under Land Revenue Code.

II.—Are the treasury and office rooms kept clear of the public? Do parties having transactions with the department receive proper accommodation and prompt attention?

III.—Is the division of the work and responsibility of the department among the clerks and kárkúns fair and considerate? Are the account books clearly and neatly kept? Erasures and scoring, &c., avoided?

Civil Account Code, Chapter 32, Rules 32 to 34.
Civil Account Code, Chapter I, Rule 10 (b), general instructions.
Civil Account Code, Chapter 32, Rule 11.

IV.—Is the list of periodical returns and accounts duly hung up and are the latter rendered punctually on the dates on which they are due?

Civil Account Code, Chapter 28, Rule 22 (b).

Is the Executive Engineer's certificate about the strong room duly renewed?

Civil Account Code, Chapter 32, Rules 1 and 2.
Standing Order, Revenue Department.

V.—Do the Accountant General's audits receive prompt attention? Are special account requisitions promptly met? And is the state of the arrears generally satisfactory?

Civil Account Code, Chapter 30, Rule 1.

VI.—Does the Huzúr office exercise due supervision over the cash balances and transactions generally of its subordinate treasuries? Is it free from the irregularity of calling upon Mámlatdárs to furnish returns, reports, &c., the materials for which exist already at the Huzúr?

IV.—Annual Jamábandi Returns.

Manual Revenue Accounts, page 303, and remarks on Jamábandi Returns.

I.—Are these compiled at the proper time and transmitted to the Commissioner before the end of October?

II.—In Return No. 1 do the first 25 columns agree with the Tálebands?

III.—Do the remissions correspond with Táluka Form No. 29, and have they been made under due authority?

IV.—Do the realizations and balances correspond with Táluka Form No. 30 and with annual abstract of Táluka Form No. 19 as compared with the total collections for the year shown in Táluka Form No. 2 and the total demands shown in Táluka Forms Nos. 27 and 28?

V.—Do the realizations tally with the collections for the 12 months shown in the Huzúr register of receipts and with the total for the same period of the monthly táluka return?

VI.—Have refunds been made under proper authority and duly accounted for?

VII.—Have corrections been correctly made in the annual accounts?

VIII.—Are the causes of increase and decrease shown in Return No. 2?

IX.—Do the outstanding balances shown in Return No. III correspond with those shown in Táluka Form No. 30, and are the particulars regarding the outstanding balances of each year satisfactory? Have balances been written off on proper authority?

X.—Are Takávi advances properly classified in Return No. 4? Do the amounts advanced, the collections and balances agree with the entries in Huzúr Return No. 2, the Mámlatdár's returns and the memoranda in the Account Office? Is interest

properly calculated? And are remissions made on due authority?

XI.—Does Return No. 5 agree with the Tálebands and is all land correctly classified? Does the supplement show the correct amounts and causes of increase and decrease of cultivable land?

XII.—Does column 3 of Return No. 5 show the correct area of the district? If not, is the deficiency satisfactorily explained?

XIII.—In Return No. 6 do the total area and revenue shown correspond as regards Government Rayatwári villages with Return No. 5 and with Táluka Form No. 27? And if not, is the discrepancy properly explained?

XIV.—Does Return No. 7 correspond with Táluka Form No. 27?

XV.—Do the total areas in Returns 6 and 7 make up correctly the total area of the district?

XVI.—Does Return No. 8 correspond with Táluka Form No. 27? Is the population correctly entered? And are the rates of incidence correctly calculated?

XVII.—Does Return No. 9 correspond with Huzúr Return No. 4 in the details common to both? Do the amounts of fees and penalties levied agree with the credits in the register of revenue receipts?

XVIII.—Do the entries in Return No. 10 correspond with the credits in the registers of receipts?

(G. Rs. Nos. 1616, dated 26th May 1874, and 2082, dated 30th May 1889.)

6. Local Governments and Administrations should clearly express in writing the duties and pecuniary responsibilities of District and Treasury officers in respect of public moneys in treasuries of which they are in charge, and see that such duties are thoroughly understood by those officers. The excuse of ignorance of rules cannot with propriety be again admitted for relieving an officer from personal liability for any embezzlement or loss of public money while it was entrusted to his charge. (G. I., F. D., No. 3612, dated 9th June 1874; *vide* G. R. No. 1907, dated 24th July 1874.)

7. A Commissioner's inspection of a district treasury should be of a general character. All that he can be expected to see is, that the boxes in which the money is kept are in good order, that the guard is properly posted, that the treasurer is not allowed to keep too much money in his hands, that the spare stores of bill forms are kept under proper custody, that the Money Order accounts, Deposit registers, and Pension registers are all up to date, that the Standing Orders of the department are observed, that the circulars from the Accountants General are understood and filed to date, and, generally, that the office registers and records are in good order. (G. I., F. D., No. 3853, dated 19th June 1874; *vide* G. R. No. 2140, dated 14th July 1874.)

8. The duties of the Commissioners, in the matter of the inspection of treasuries, will be confined to seeing, when on tour, that the Collectors' annual inspections have been properly carried out, and to such a general survey of the offices, &c., as will satisfy them that all is properly conducted. (G. R. No. 3234, dated 29th October 1874.)

9. The following rules regulate the duties and responsibilities of District and Treasury officers in respect of public money kept in treasuries of which they are in charge:—

1. The Collector of each district is primarily reponsible for the treasure in his charge, and in the event of any loss occuring, he may be called upon to make good the amount, unless he can prove that he observed all the prescribed and usual safeguards against loss, and that it occurred from circumstances beyond his control or which could not be ordinarily calculated on.

2. The Treasury officer, as the Collector's delegate and representative, is responsible to the Collector primarily for the right discharge of his duty. Just as Government hold the Collector responsible in the first instance, and expect from him such a general supervision as is incumbent upon an officer entrusted with the collection of the revenue, and the payment of Government dues, so will the Collector look to the Treasury officer for a thorough observance of all prescribed treasury rules and strict attention to all the details of the daily routine of treasury work and for the conduct of the subordinate treasury officials; but although a Collector is allowed to place an Assistant or Deputy Collector in charge of a treasury, he should not treat the treasury as a separate and independent charge. That the appointment of a subordinate to the immediate charge of a treasury in no way relieves a Collector from responsibility, and this responsibility must be held to extend not only to the security of the cash balance, but also to the stamps and opium and to the correctness of the returns and the punctuality of their submission. He should be careful not to allow more than two months to pass without verifying the cash balance, or more than three months in the case of opium and deposits. After examining the deposit account he should certify on the Register of Receipts that he has personally carefully examined the register and that the entries therein are correct in every respect. The Collector should also verify the balances of bill and money order forms when he verifies the stamps. The Mámlatdár's Táluka balances must be verified once a year by a gazetted officer, if possible by a covenanted officer. This verification need not always be made on the last day of any month. In the case of stamps an examination should be carried out once in each of the four quarters of a calendar year by either the Collector, an Assistant Collector or a Deputy

Collector not being the Deputy Collector in permanent charge of the treasury, provided (*a*) that the Collector shall himself carry out at least one of such examinations in each official year; (*b*) that the maximum interval which shall be allowed to elapse between any two of the examinations shall not exceed four calendar months; and (*c*) that when an examination has been carried out by the Inspector-General of Registration and Stamps before the examination for a particular quarter has been made by a District officer, the District officer need not examine the stock of stamps during that quarter.

3. The Collector should remember that when any irregularity is brought to his notice by the Accountant General, nothing but a report on his own knowledge after personal investigation can be considered satisfactory. It is not enough for him to passs on the explanation of a subordinate.

4. If an embezzlement should occur in an office or treasury, immediate notice should be sent to the Accountant General and Revenue Commissioner, and as soon as possible afterwards a detailed report of the circumstances connected with the fraud, specifying the amount embezzled, the prospects of effecting a recovery, must also be sent under the signature of the head of the office, in order to enable the Accountant General or Revenue Commissioner according to the amount embezzled to report the case for the information of Government.

5. The duty of verifying and certifying the monthly cash balance and of signing the monthly cash accounts must ordinarily be performed by the Collector in person, and must on no account be delegated to any subordinate officer unless upon the ground of properly attested actual physical inability to perform the duty. The Accountant General is forbidden to accept these returns and accounts under any other signature save under the circumstances laid down in the next paragraph.

Note.—The totals of all amounts and returns, and the balance of the cash account, should be entered in words as well as figures, and space must not be left before the entry that would allow a fraudulent entry of the amount. The Collector is personally responsible for the agreement between the departmental returns and the cash accounts, both of which go out under his signature, and the registers kept in the treasury.

6. If the Collector be absent on tour on 1st of the month, the cash balance may be verified and the accounts signed by the senior covenanted Revenue Civil subordinate present at head-quarters (or if there be no covenanted officer so present, by the senior uncovenanted Revenue officer) other than the officer in charge of the treasury: the fact of the Collector's absence must be distinctly noted. But on no account, without special permission of the Local

Government in each case, may a Collector allow more than four months to elapse without a personal verification of the cash balance to be reported to the Accountant General. When then the monthly accounts and returns on more than two occasions successively are not signed by the Collector, the officers signing the accounts must quote either a verification report made by the Collector himself within four months of that date, or the special order of the Local Government authorizing a departure from the rule.

When the verification of the cash balances takes place on a date other than the 1st of a month, it should be reported to the Accountant General in the usual form of Cash Balance Report.

7. On taking over charge of a treasury, an officer is bound to examine carefully the whole of the treasure which appears from the previous day's cash book to be in the balance. He should also examine the Government Promissory Notes or deeds held as securities from treasurers and others for the performance of their duties, or fulfilment of any contract with the Government.

8. He must examine the quantity of stamps in store, checking them with the stock accounts of each kind of stamps, and likewise the quantity of opium in stock.

9. He must also examine carefully the stock of Remittance Transfer Receipts, of Money Orders, and of Supply Bills, and see that none of the forms have been abstracted.

10. In examining the treasure, great care must be taken not only to open each box and weigh each bag, but also to empty out some of the bags, picked out indiscriminately, in order to to see that the contents are actually what they are stated to be.

11. During the examination, the Treasurers should be present, and it is a rule to be strictly attended to, never to open the treasure vault or room except in the presence of both the Treasurer and the Treasury officer.

12. The whole of the treasure, the stamps, and the opium must be kept in the treasure vault or room, which must be guarded by the usual police. The door of the treasure-room must be secured with double locks—the key of one lock being kept by the Treasury officer and other by the Treasurer.

13. The Treasurer may not hold during the day a sum larger than is necessary for the convenient transaction of the Government business or larger than the security given by him, and the balance of the sum so held should be carefully verified every evening.

14. Each treasury consists of two departments—the Cash and the Account Department; the former being under the charge of the Trea-

surer, and the latter under that of the Accountant; they should be in different apartments, with an entirely separate establishment and set of records, both of them being under the general control and supervision of the officer in charge of the treasury.

15. All payments into the treasury must be made through the Accountant's Department, the Treasurer keeping such accounts only as are necessary to record the receipt and payment of cash, while the books of the Accountant will show such receipts and payments in detail, *plus* transfer entries; the accounts of one are thus a check upon those of the other, while the daily comparison and balance of their accounts affords the requisite security against error or fraud.

16. No person unconnected with the treasury should on any pretence be allowed admission either into the Accountant's or into the Treasurer's room, beyond the bar or counter.

17. In paying out money, the following method is to be observed:—

(*a*) Claimants must present their receipts on bills in the first instance to the Treasury officer, by whom the date, with his initials, will be noted on the documents which will be sent on to the Accountant for check and scrutiny.

(*b*) The Accountant will stamp at foot, on the original, the words, "pay Rs. ," writing the amount in words as well as in figures. He will then register and number the order, and submit the document to the Treasury officer, who will sign in full the order for payment.

(*c*) If the bill is to be paid in cash, the Accountant will direct the holder to take it to the Treasurer; but if the bill is to be discharged by transfer orders, the Accountant will at once stamp it "paid by transfer," prepare the orders, and give them to the holder after they have been signed by the Treasury officer. If it is to be paid partly in cash and partly by transfer, both processes must be gone through.

(*d*) The Treasurer in cashing an order will enter the amount in his Register of Payments, and will stamp the voucher "paid," attach his signature thereto, and score it through thus (×). The document should be returned immediately to the Accountant, who will enter the amount in the cash column of his Day-Book, or intermediately in the Register to which it appertains.

(*e*) The Treasurer must on no account make any payment without an order signed by the Treasury officer, or on any such orders which have been stamped "paid by transfer."

18. Before the treasury is closed for business at the end of each day, the Head Accountant and Treasurer should compare their respective lists of cash receipts and cash payments, and reconcile all discrepancies in the presence of the Treasury officer, who is also himself required to compare the

books at the close of each day and attach his signature to the balance shown in the Cash-Book.

19. The total of the sums entered in the Day-Book must, *minus* transfers and táluka transactions, correspond with that of the Treasurer's Registers and Daily Balance Book, both as regards receipts and payments. The balance shown in both sets of books must also correspond.

20. In cashing salary bills of gazetted officers, the Treasury officer will be responsible for any payment in excess of the previous month's bills, and in the case of an officer transferred from another district, for any payment in excess of the rate mentioned in his last pay certificate; when there is any doubt as to the validity of the claim or the amount payable, the Treasury officer should consult the Collector, who will, if necessary, direct a reference to the Accountant General. The Treasury officer will be relieved of responsibility should any erroneous payment be authorized by the Collector without reference to the Accountant General.

21. He will be responsible for making the usual fund and other fixed deductions from the pay-bills of all Covenanted Civil Servants paid at his treasury, and from the bills of all other officers in civil employ to the extent noted thereon by the drawers, and for recovering immediately all retrenchments which may be intimated to him by the Accountant General.

22. Bills for the salaries of establishments will be cashed according to the sanctioned scale, and subject to any deductions that may be noted thereon on account of absence on leave, savings, withheld pay, &c., and fines. Establishments are not to be paid except from the treasury of the district in which they are employed. Duplicates of bills should not be cashed except under orders of the Accountant General.

23. All sums of money received by Government officers in civil employ in their official capacity must be paid into the treasury in gross on the day of receipt without any deduction being made from the amount, and all charges incurred by them must be paid for from sums drawn from the treasury.

24. All sums of money paid into or out of a treasury must appear in the accounts of the same day. Salary and establishment bills should be drawn only for the amount required for actual and immediate payment, supplemental bills for the undrawn portions being preferred when required for disbursement. But in cases of absence for short periods, the absentee's salary may be drawn in the bill, but should be held in the personal custody of the head of the office pending disbursement. It should never be retained under the head of "Deposit."

25. In cases, however, in which absence has been unexpectedly prolonged and the absentee's salary remains with the head of the office till

the next month's bill is due, the sum may be deducted from the total amount of the bill, and the particulars of the unpaid arrears detailed in the certificate at the foot of the bill under the signature of the head of the office. The salary charge thus cancelled can be re-inserted in any subsequent bill when payment has to be made.

26. No officer is allowed to obtain funds for the public service from private agents, and no expense on this account will be admitted.

27. No document is to be accepted which bears only the initials of the person supposed to sign it, nor is a stamped instead of a written signature to be accepted. Both the Accountant and the Treasurer will be held responsible that no payment above Rs. 20 is made without a receipt stamp being affixed to the document in all cases in which a stamp is demandable.

28. In payment of cheques on letters of credit, care must be taken to see that under the system of numbered cheque-books, the cheque presented really came from the book of the officer by whom it is signed. Duplicate cheques should in no case be paid, unless and until the loss of the original and issue of the duplicate shall have been reported in writing by the drawer.

29. The utmost care must be observed before paying the amount of any Supply Bill Remittance Transfer Receipt, and Money Order, to see that the advices have been received, and that the documents have been properly issued on the prescribed forms.

30. The stock of the foregoing forms must be kept in the custody of the Treasury officer, who will give out daily to the Accountant as many of each as he may think will meet the wants of the day, and at the close of each day he will receive back the unused balance, after satisfying himself that the number alleged to have been used are properly accounted for in the respective registers of issues.

31. In issuing and paying Supply Bills, Remittance Transfer Receipts, and Money Orders, the strictest attention should be given to the Indian Bill Rules and the revised edition of the Money Order Rules.

(G. R. No. 905, dated 24th February 1876, and G. R., R. D., No. 9814, dated 5th December 1885.)

10. The Governor General in Council has carefully considered the question whether it is desirable that district treasuries should be periodically inspected by the Accountant General, or whether the policy introduced by the Resolution No. 3461,* dated 5th December 1873, shall be re-affirmed and

* On the 31st May 1861 the Government of India, by an order in this Department, No. 6890,* directed that every Accountant General and Deputy Accountant General in independent charge should inspect every district treasury within his circle of superintendence once at least in every three years.

* Page 1734 of the *Calcutta Gazette* of 29th June 1861.

finally enforced, *viz.*, that Commissioners or other executive officers shall be required to inspect district treasuries with the same care and responsibility as any other part of the district offices.

The considerations which led the Government to issue these orders are as follows:—

(1) The public accounts of each administration are kept, not at the district treasuries, but in the Central Account Office under the immediate personal supervision of the Accountant General.

(2) The duty of an Accountant General is to keep the accounts of a province. He receives the materials from all the treasuries in the province, often many in number, and always distant from each other and from his head-quarters. He is not an executive officer; and his duties at his own head-quarters require his constant and unremitting attention.

(3) By means of the returns which he is continually receiving from each treasury, an Accountant General can exercise, and ought to exercise, a very close and constant supervision

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2. The duty thus imposed upon Accountants General has been found incompatible with the demands upon their personal attention made by the duties of their own offices.

3. The Governor General in Council further observes that the duty of making efficient arrangements for the custody of the public money held at district treasuries, for providing due accommodation to the public, for regulating the action of district officers under the Indian Coinage Act, 1870, and the notifications of the Government of India affecting coinage and currency, for securing the efficiency of the account branch of each district treasury, including the strictest compliance with the demands made under the authority of the Government of India by Accountants General for punctual submission on fixed dates of all periodical returns, for due maintenance in prescribed form of registers of deposits and for observance of checks on repayment of deposits, for inspection of accounts kept with officers of the Department of Public Works and others authorized to draw on district treasuries, and generally as to those matters that ordinarily engage the attention of Accountants General in the course of their periodical inspections, rests primarily with the superintending officers of the Local Governments.

4. It is believed that in all these respects Commissioners of divisions and other superintending officers can effectively provide for all those objects that the Government of India has in view in the inspections of the Accountants General.

5. The Governor General in Council accordingly desires that the Local Governments will arrange for the periodical inspection of all revenue treasuries by Commissioners of Divisions or other superintending officers, and that their observations on all matters connected with the accounts and treasury branches of revenue treasuries may be communicated to the Accountant General of the province, together with any orders which on the occasion of such inspections they may give to the officers in charge of the treasuries.

6. The Accountants General will forward these reports with their remarks to the Comptroller General, who will report to the Government of India in this Department the inspections made, with any remarks or suggestions which the circumstances may call for.

7. The periodical inspections by Accountants General will be discontinued, but such officers may, with the approval of the Local Government, either personally or by their deputy, make a general inspection of particular treasuries, or may, with the like approval, should circumstances make it desirable, depute a qualified officer of their establishment to examine and report on special matters requiring local and detailed investigation, either singly or in subordination to an officer of the local administration.

(G. I. F. D., No. 3461, dated 5th December 1873.)

over the transactions of each treasury in his jurisdiction.

(4) An Accountant General cannot be spared from his head-quarters to travel over the province inspecting treasuries without certain and serious detriment to his own proper and immediate duties. The advantages to be expected from such inspections by an Accountant General are not to be compared to the disadvantages likely to result from the interruption of his own duties at head-quarters.

(5) On the other hand, the executive staff of the general administration includes provision for the careful supervision of every branch of the administration. In the Bengal Presidency, and in Burmah, the Commissioners of Divisions, in Madras the Collectors, and in Bombay the Collectors and Revenue Commissioners are, or ought to be, well qualified by previous training and acquaintance with the duties of every branch of a Collector's office, to ascertain that the duties of every branch are being properly performed.

(6) The Treasury officer is the agent of the Collector, no part of whose duties involves more direct personal responsibility than the treasury.

Nothing has happened, since December 1873, to cause the Governor General in Council to think that the Resolution then issued as the result of such considerations as these, was wrong; and His Excellency in Council trusts that it will now be cordially accepted and carried out.

The Resolution of the Government of India No. 3853,* dated 19th June 1874, must not be understood as weakening, in any way, the responsibility imposed upon the general administration by the Resolution No. 3461, dated 5th December 1873.

* *Vide* G. R. No. 2140, dated 19th June 1874.

The general principle of this Resolution is that the executive authorities are as responsible for the efficiency of the district treasuries as for any other part of the administration; that each Local Government should make as complete arrangements for their supervision as for the supervision of the rest of the administration; and that it is not part of the ordinary duty of an Accountant General to inspect treasuries.

The Accountant General is responsible for the accounts proper, which need not engage the attention of controlling and supervising officers.

(G. I., F. D., No. 1796, dated 24th July 1876; *vide* G. R. No. 3336, dated 10th August 1876.)

11. The principal causes which lead to inefficient treasury administration appear to be the following:—

(*a*) Frequent changes of the officers in charge of treasuries.

(*b*) The placing of young and inexperienced officers in charge of treasuries.

(*c*) Insufficient acquaintance with the system of treasury accounts on the part of Revenue officers.

(*d*) Absence of professional inspection of treasuries.

(*e*) Inadequate treasury establishments.

Some of these causes are specially observable in one province, others in another; but, with the view of their removal wherever they may prevail, some special regulations appear to be indispensable.

It is impossible for treasury administration to be satisfactory unless it is permanently conducted by officers who have some considerable experience of and familiarity with the subject. At the same time it is not a function which requires officers of a very high grade for its efficient performance. The frequent changes of officers in charge, which occur in some provinces, appear to be attributable to (1) undue prevalence of the system by which work is distributed, as it turns up, by the Collector or Deputy Commissioner amongst his Assistant or Deputy Collectors, instead of a definite, territorial, or other specific charge being assigned to each; (2) tendency of superior officers to remain at head-quarters in preference to going into camp, and consequent delegation to them of duties comparatively trivial, or which could be equally well performed by officers of a lower grade; (3) special allowances for registration or other duties, which, being, in some provinces, coupled with the charge of a treasury, render the latter an object of desire and an incident of promotion; (4) the disposition to pass on to every new-comer the irksome, yet responsible, duty of charge of a treasury in districts where it carries no pecuniary advantage. With reference to these causes of change, it is sufficient to remark that the employment of superior officers on treasury or other comparatively routine duty is contrary to the policy which has been laid down by the highest authorities; that the system of definite, territorial, or other charges, and frequent residence in camp, as recommended by the Famine Commission (Report, pages 104-5), has received the entire approval of the Government of India; and that the inducement of special emoluments in order to secure the performance of ordinary duties is objectionable in the case of members of the covenanted and superior uncovenanted services, and has been for the most part abandoned throughout India.

Upon the foregoing considerations the following directions are issued:—

1*st*—That no covenanted Civil Servant (including military and uncovenanted officers in the Commissions of Non-Regulation Provinces) shall be placed in charge of a district treasury, except for the purpose of training as provided in paragraph 7 of this Resolution, or as a strictly temporary measure, pending the arrival of a Deputy Collector (or Extra Assistant Commissioner) appointed to the post.

2*nd*—That all special emoluments accompanying in any locality the charge of a treasury shall

cease from April 1st, 1882. If the amount of these should, in any province, be considerable, it may be specially reported by the Local Government when replying on the subject of revision of salaries to the letters from the Department of Finance and Commerce, dated 29th December 1881.

3rd—That the charge of district treasuries shall be entrusted to Deputy Collectors but may be combined with such definite charge of magisterial revenue, municipal, or other work as may not be incompatible with the efficient performance of the primary duty of treasury administration.

4th—That the Deputy Collectors entrusted with the charge of treasuries shall be, as far as possible, officers selected from among the whole body of Deputy Collectors for acquaintance with, or aptitude for, accounts which they may have evinced; and that, though rising in the general graded list of Deputy Collectors, they shall ordinarily be employed on treasury duty at one station or another, and thus gradually become the trained and experienced agency which is desired. Sub-divisional treasuries,* which are peculiar to the Lower Provinces, may, under the same general principles, be placed in charge of Deputy Collectors or of officers of the Sub-Deputy class, as to the local authorities may in each case seem expedient. It will be distinctly understood that officers in charge of treasuries should not be in any inferior position, as regards prospects of promotion, to others in the graded list who may be differently employed, and that efficiency in treasury management shall not be overlooked.

The appointment of young Civilians, and of supernumerary and probationary Deputy Collectors, who have not passed all or any of their examinations, appears to have been a fruitful source of laxity and irregularities on the part of subordinate officials. His Excellency the Governor General in Council directs that this practice may be discontinued, and that (except as provided in paragraph 7) no Deputy or Sub-Deputy Collector remain hereafter in charge of a district or sub-divisional treasury unless he has passed the departmental examination according to the higher standard, and has also been not less than three years in the service of Government.

In order to ensure a better acquaintance with the system of treasury accounts, and of the revenue accounts which in some provinces are an important contributory to the accuracy of the latter, His Excellency the Governor General in Council is pleased to direct—

1st—That examination in treasury and local fund accounts, and in departmental revenue ac-

* This term is used in the local sense, and does not mean the treasury of a Tehsildár or similar office, to which it is applied in other provinces.

counts, shall form a part of the test obligatory on all Assistant and Deputy Collectors or other officers at the departmental examinations according to both the lower and higher standards. The scope of the questions at the former will necessarily be somewhat elementary, but at the latter the candidate should be required to exhibit a satisfactory general acquaintance with the whole system of accounts as prevailing in the province in which he is employed. A paper of questions on treasury and local fund accounts, set by the local Accountant General or Comptroller, should form a part of the examination under each standard.

2nd—That every 'covenanted' officer, or Deputy Collector, shall, until he has passed the higher departmental examination, be placed, for purposes of training, in charge of a district treasury, under the general supervision of the Deputy Collector ordinarily in charge, or some other competent officer on the spot, for a period not less than six weeks or more than two months in each year. A certificate from the Collector of the District, that the officer in training has, under these provisions duly attended to, and satisfactorily discharged, the duties of treasury officer shall be indispensable to the examinee being declared to have passed any departmental examination.

It is trusted that, under the provisions of the last preceding paragraph, executive officers of all grades will gradually become more competent to perform the duty of inspecting treasuries. This duty is of the utmost importance, and is clearly defined in the Resolution No. 1796, dated 24th July 1876, which is to be considered as still in full force. Collectors of Districts are not to consider that by the improvement of the arrangements for the immediate charge of treasuries their own responsibility is in any sense diminished.

Another point worthy of attention is the large expansion of treasury transactions, which has in some provinces followed the establishment of local funds and municipalities, and the necessity of providing treasury establishments adequate, in both strength and emoluments, to the increased labour and responsibility which have thus arisen. It rests with the Local Governments and Administrations to keep a careful watch in this respect, so that a colourable excuse for laxity and irregularities may not be afforded, or a door opened to actual fraud.

The special consideration of the Local Governments and Administrations is invited to the necessity, which has been made plain by the nature of some of the frauds which have occurred, that the Revenue Department, in its various branches, should systematically ascertain that the whole of its demands are satisfactorily accounted for by collection or otherwise, and that amounts realised invariably reach the regular treasuries, where alone the responsibility of the Account Department begins. The

Revenue and other Departmental authorities should distinctly understand that it is their duty to see that the statements which they receive, or the accounts which they keep, are in absolute accordance with the figures which appear in the financial accounts.

(G. I., F. & C., No. 355, dated 18th January 1882; *vide* G. R. No. 469, dated 9th February 1882.)

12. The responsibility for the proper management and working of the district treasuries rests entirely with the local Revenue officers, acting under the orders of the Local Government; and the Government of India has always resisted any attempt to transfer any portion of this responsibility to the Accountant General. The appointment and promotion of all officers, whether they are accountants or other ministerial officers, employed in district and sub-treasuries must continue to rest with the local authorities, and no portion of the responsibility should be imposed on the Accountant General. A Collector or Commissioner may of course consult the Accountant General regarding the manner in which the work of any particular treasury has been done, so far as it has come to the notice of the Accountant General, and it will be the duty of the latter to give the fullest advice which he is in a position to give on such a subject; but his responsibility must end there, and all appointments, promotions, transfers, punishments, &c., must be made on the responsibility of the local officers. It is highly inexpedient that a system should be introduced under which officers should be interchanged between the Accountant-General's office, which is an office of audit as well as of account, and the local Treasuries. The Accountant General will doubtless always be willing to assist the local officers in finding a competent accountant, and may occasionally take a clerk from a district treasury into his office; but it should be understood that he is not in such matters subject to the orders of the Local Government, and that he will only do so when he is satisfied that no inconvenience or danger will result. The Governor General in Council is strongly opposed to any system for the transfer of clerks between the Accountant-General's office and the district treasuries, although there is no objection to the Accountant General meeting the wishes of local officers in this respect when he can conveniently and safely do so in particular cases. (G. I., F. & C., No. 3960, dated 26th September 1882; *vide* G. R. No. 3985, dated 19th October 1882.)

13. The Collector's responsibilities are in no way affected by the fact of his treasury being inspected by a special officer. The Collector's position is that of the responsible officer in charge of the treasury, and not of an outside inspecting officer; and it is not advisable to lay down any precise rules as to the personal check he should exercise. This would depend much on local circumstances, and the personnel of his Treasury Staff. (G. R. No. 4234, dated 29th November 1883.)

14. The following rules are prescribed regarding the officers by whom, and the intervals at which, examination of cash balances, stamps, opium and deposits should be carried out:—

CASH BALANCES.

Huzúr Treasury.

1. The Collector is ordinarily to count the cash balance once a month.

2. If he cannot count it himself owing to his absence on tour in the districts, he shall depute his First Assistant or one of his Assistants or Deputies other than the Huzúr Deputy Collector, to count it for him.

Provided that—

(*a*)—He always count it himself when in residence at the Sadar Station.

(*b*)—He allow no longer time than four months to pass without counting it personally.

Táluka Treasuries.

3. The cash balance shall be counted once every month by the Mámlatdár or Mahálkari. This examination shall ordinarily be made on the first or last day of every month.

4. The Assistant or Deputy Collector in charge of the táluka shall count the cash balance at least once a year. And he will be expected to do so twice, if he has time.

5. The Collector, or his Daftardár or Chtinis, will also examine the cash balance when visiting the kacheri.

STAMPS.

Huzúr Treasury.

6. The Collector or one of his Covenanted Assistants shall count the stock in store at least once every year.

7. Once every three months the Collector or the officer verifying the cash balance shall make such an examination of the stock in hand, short of actual counting it, and of the books, as shall satisfy him that the stock is properly cared for and the rules attended to.

8. The Inspector-General of Registration and Stamps shall also count the stock when he visits the station, besides seeing that the accounts are kept in the prescribed form, and performing the other duties assigned him in G. R., R. D., No. 5689, dated 26th October 1847.

9. Once a month, the officer in charge of the treasury shall examine the stock in the hands of the *ex-officio* vendors.

Táluka Treasuries.

10. The Assistant or Deputy Collector shall count the stock in store and examine the accounts once a year.

11. The Collector or Inspector-General of Registration and Stamps shall also on visiting the kacheri ascertain that the rules relating to stamps, their custody and accounts, are properly carried out.

12. The Inspectors of Registration Offices shall examine the stock and accounts once a year, as well as the *ex-officio* vendors' stocks.

13. The Mámlatdár or Mahálkari shall examine the stock and accounts, inclusive of those kept by *ex-officio* vendors, once in every calendar month, provided that if they have been verified by any other officer, he need not examine them himself during the same month.

OPIUM AND DEPOSITS.

Huzúr Treasury.

14. The Collector should examine the balances under these heads once every three months. But he may delegate this duty to an Assistant or Deputy, provided that the balances are verified once a year either by himself or by a Covenanted Assistant.

Táluka Treasuries.

15. The Assistant or Deputy Collector in charge shall verify the balances once a year. The Mámlatdár shall verify the balance of deposits once a month and of opium once every three months.

16. The Collector when on tour will make such examination of the opium and deposit balances and accounts as he may deem necessary in the exercise of his general supervision over the administration.

(G. R. No. 2672, dated 23rd August 1875.)

15. In districts in which there is a branch of the Bank of Bombay it is not the duty of the Collector to verify the monthly cash balance in the bank. It would very frequently happen, as the bank uses Government money in deposit for banking purposes, that the total balance in the bank was less than the Government balance. The bank is, of course, bound to arrange to honour Government drafts to the full amount of the Government balance, but, provided this is arranged for, Government do not insist on the precise amount of the Government balance being in the bank's vaults in any particular district on the 1st of each month.

Although, however, personal verification by the Collector of the Government balance in the bank's custody on the 1st of the month is not necessary, the accounts should be signed by the Collector once in four months at least and always when at head-quarters. These accounts relate not to the transactions at the Huzúr only but to the transactions at all treasuries in the district, and it is, to say the least

of it, convenient that these accounts should occasionally be scrutinized and signed by the Collector himself. He is responsible for the accounts of the district, and the Bank Agent, in one way, may be looked upon as holding to the Collector the position of a Treasury officer to his Collector.

Similarly, as regards the Cash Balance Report, it is advisable that the Collector should occasionally examine this report and should always sign it when at head-quarters. The Cash Balance Report relates not only to the cash at the Huzúr, but also at all treasuries in the district, and as the Collector would, except for the existence of the bank, sign this report in respect to the Huzúr and all other treasuries in his district, the fact that the Huzúr treasury is at the bank is scarcely a sufficient reason for entirely exempting him from signing the Cash Balance Report. If the Collector chooses, there is no objection to his signature being placed in the report *quoad* treasuries in the interior of his district only, the Cash Balance Report furnished by the Bank Agent being forwarded to me in original and a grand total made for the sake of convenience.

(G. R. No. 1489, dated 28th April 1891.)

16. In regard to the test of treasury balances, the necessity of zealous personal care and strict adherence to the prescribed rules should be impressed upon all Collectors and Treasury Officers. It must be clearly understood that the counting of sealed boxes, or bags, is not a verification of the cash balances. An officer verifying and certifying the balance in a treasury must actually examine the contents of the bags and boxes, and count or weigh such contents. (G. I., F. & C., No. 3555, dated 2nd November 1880; *vide* G. R. No. 4076, dated 18th idem.)

17. For the verification of cash balances the procedure described in the following memorandum from the Accountant General, No. R.-12757, dated 17th October 1881, should generally be adopted :—

> "* * The best plan for verification is to count 250 Rupees and put them in one scale, and weigh off against them : the result is Rs. 500, and that doubled Rs. 1,000, and so on. No scales or weights for weighing coin in excess of Rs. 200 should be issued to public offices or be relied on in work, and I would so far modify the views contained in my letter No. R.-5487, dated 14th July 1879, embodied in Government Resolution No. 1327, dated 17th April 1880."

(G. R. No. 4640, dated 8th December 1881.)

18. Article 329 (1), Civil Account Code, prescribes the mode in which the cash balance of a treasury should be verified; but this rule does not require the use of scales which will weigh more than 200 rupees at a time, as when the first batch of 200 rupees has been weighed, the other batches

are to be weighed against it until the bag is exhausted. When a verified weight of 1,000 rupees has thus been obtained, one bag in twenty is to be weighed against it. All that is required, therefore, is a small pair of scales which will weigh 200 rupees accurately, and a large pair of rougher scales in which the verified 1,000 rupees can be weighed against the test bag. This larger pair need not be regular money-weighing scales: all that is required is that the two scales should be in equipoise. The monthly verification can, therefore, be effected with the scales of the description proposed by the Accountant General in his memorandum No. R.-12757, dated 17th October 1881. (G. R. No. 657, dated 22nd February 1882.)

19. The Collector may entrust the duty of verifying the Huzúr Treasury balance to any of his Assistants or District Deputies in permanent charge of tálukas, who may be conveniently situated, provided the Collector himself performs the duty in person once in four months at least. (G. I., F. D., No. 572, dated 30th April 1875; *vide* G. Rs. Nos. 1694, dated 21st May 1875, and 436, dated 1st February 1884.)

20. All Treasury officers must strictly attend to the instructions of the Accountant General in matters such as those referred to in his following letter, No. L. A.-9210, dated 16th September 1876:—

"I have the honour to report to you that Treasury officers in this Presidency occasionally pass to officers allowances to which they are not entitled and for which they have no authority from this office to pass. Moreover, they frequently disobey the orders issued by me regarding retrenchments. I need scarcely point out to Government the amount of needless correspondence and work which result from this want of obedience on the part of the Treasury officers, and I shall feel obliged if Government would bring it to the notice of all Collectors and warn them that any future disobedience of the orders issued from this office will be viewed by Government with much displeasure.

"2. Treasury officers know full well that, in accordance with the orders of the Government of India, they should not pay any bills which are presented by officers for payment unless they have authority to pass the charge either in the shape of a distinct order of Government or on a slip issued by this office. Were these orders strictly attended to, and all doubtful cases referred to this office before payment, the number of retrenchments which it is now necessary to make, and the needless correspondence which is the result of the over-payments, would be very greatly diminished."

(G. R. No. 3944, dated 23rd September 1876.)

21. It is an important rule of the Account Department, that the Treasurer's and Accountant's balance sheets should be worked out independently of each other and should be brought together and verified by the Treasury officer himself. For the purposes of this check, and also because it is expedient that he should know the balance of the day before he leaves office, the Treasury officer should not postpone the duty of signing the Treasurer's

statement to the next morning. The Treasurer's statement can be ready within a very short time after the close of the cash transactions. The comparison of this statement with the Accountant's balance, the preparation of which takes more time, may be made on the following morning. (G. I., F. & C., No. 1153, dated 15th June 1880; *vide* G. R. No. 2302, dated 30th idem.*)

22. All native establishments employed in treasuries and sub-treasuries as well as sub-treasury officers should be required to be acquainted with English numerals, which should be used in the Táluka and Huzúr vernacular accounts. The use of English numerals is not to be extended to the village accounts and land registers which are open to the inspection of the public under Section 213 of the Land Revenue Code. It would be improper that the figures in the rayat's receipt book should be English numerals. (G. Rs. Nos. 3964, dated 18th October 1882, and 2043 dated 4th June 1883.)

23. The Collector's correspondence office should have little or nothing to do with treasury work. The Treasury officer should dispose of such routine work as is entrusted to him under his own signature, subject to such supervision as the Collector thinks necessary, while he should submit all important drafts to the Collector for approval and ultimate issue *from the Treasury Office* under the Collector's signature, or if he is in camp and has approved the draft under the Treasury officer's signature 'for Collector.' (G. R. No. 1377 dated 11th May 1885.)

24. The Accountant-General having requested that a general ruling be issued for the guidance of the District officers on the subject of the conduct of the treasury duties during the temporary absence of the Treasury officer, Government concurred in the remarks made by the Commissioner, N. D., in his memorandum No. 1897, dated 1st June 1892 given below:—

> "The practice in this division has been for the Treasury officer not to leave the head-quarter station without the permission of the Collector who arranges to relieve him. Generally the District Deputy Collector is put in charge of the treasury, and, except during the touring season, no difficulty is experienced in arranging for the relief of the Treasury officer. The present arrangements work well and the Commissioner would recommend that no hard and fast rules should be laid down. So long as it is understood that a gazetted officer who has passed the Higher Standard Examination is placed in charge of the treasury, no interference with the present practice is called for. The Commissioner does not think that the Head Accountant should be put in charge."

(G. R. No. 3503, dated 31st August 1892.)

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* *Vide* also Article 323 of the Civil Account Code.

25. The Mahálkari of Mahábaleshvar should furnish security to the extent of Rs. 1,500 and should be held responsible for the security of the treasury in his charge during the absence from Mahábaleshvar of the Superintendent.

Rs. 2,000 is the maximum sum which may be kept at one time in the Mahábaleshvar Treasury during the Superintendent's absence.

(G. R. No. 3355, dated 15th September 1883.)

26. The following rules * regarding the duties and responsibilities of sub-treasury officers with regard to the custody of treasure at tálukas have been circulated to those officers :—

1. The Mámlatdár or, in his absence, the Head-kárkún should see, before he leaves the office, that the door of the treasury is properly locked and sealed in the presence of the Police officer in charge of the guard.

2. There shall be two locks to the door of the treasury, the key of one of which shall be kept by the Mámlatdár and of the other by the Shroff-kárkún. In the absence of the Mámlatdár from the táluka station, his key of the treasury door shall be kept by the Head-kárkún, the other key being always kept by the Shroff-kárkún.

3. The Mámlatdár shall be responsible for the security of the receptacles for treasure and other treasury furniture.

4. The Mámlatdár should have the security of the treasury-room certified to every year by the Executive Engineer, who shall prescribe any necessary conditions as to the manner of storing the coin, *e. g.*, that no bags or boxes should be placed within a prescribed distance from the wall. The position of the sentries and other matters relating to the Police guard at the treasury should be prescribed by the Superintendent of Police. The copy of the Executive Engineer's certificate and the order of the Superintendent of Police with a vernacular translation of the latter, if the original is not in vernacular, shall be hung up in a conspicuous part of the treasury, and the Mámlatdár shall see that the conditions prescribed in these documents are carried out.

5. The doors and windows, if any, of the treasury-room must remain always closed and locked or bolted, except when it is necessary to remove coin or other valuables into or out of the treasury. The Mámlatdár or, in his absence from the office, his Head-kárkun must be present in person during the whole time between the opening and closing of the room. The room must be locked, if, in the meantime, he is called away on any duty.

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* The Commissioner in Sind was instructed to adapt these rules to suit the requirements of that Province.

6. The bulk of the treasure should be kept under double locks in the receptacles provided for the purpose. The key of one of each set of double locks shall be kept in the personal possession of the Mámlatdár and the other in that of the Shroff-kárkún. During the absence of the Mámlatdár from the head-quarters of the táluka or when, owing to some important and pressing work in the head-quarter town itself, he is unable to attend office, his key should be made over to the Head-kárkún, who should retain possession of it only so long as the Mámlatdár is absent from head-quarters or is unable to attend office.

7. After the close of the day's business the Shroff-kárkún should not be allowed to hold in his separate custody a sum larger than is necessary for the convenient transaction of the Government business or larger than the security given by him. The sum so held shall be locked up every evening in the treasury-room.

8. As regards specie, money received should be kept separate from money issued for payments. The money issued should be that which has been longest in the treasury. The Mámlatdár should record orders consistent with these rules, specifying the precise arrangement to be observed, so that all coin may pass out of the treasury in due turn. A copy of such orders shall be kept hung up in the treasury-room.

9. Before being placed under double locks in the receptacle for treasure as provided in Rule 6, money under receipt should be made up by the Shroff-kárkún in bags of uniform size in accordance with the following instructions. Broken amounts other than those permitted by this rule should not be placed in the receptacle for treasure :—

(1) Rupees should be made up in bags of Rs. 2,000 each (where Rs. 1,000 is the customary size this should be adhered to). If there are rupees remaining over which cannot be left in the Shroff-kárkún's custody under Rule 7, a bag containing any multiple of Rs. 250 less than Rs. 2,000 should be made up as a temporary measure, to be converted into a bag of Rs. 2,000 as soon as possible.

(2) Half-rupees should be made up in bags of Rs. 25 each. A supplementary bag of any multiple of Rs. 5 should be made up, if necessary, as provided in the preceding sub-rule. The bags should be put together into a larger bag of Rs. 1,000 or less.

(3) Quarter-rupees should be made up in bags of Rs. 25 each. The supplementary bag should be of any multiple of Rs. 5. The bags should be put together into a larger bag.

(4) Two-anna pieces should be made up in bags of Rs. 25 each. The supplementary bag should be of any multiple of Rs. 5. The bags should be put together into a larger bag.

(5) Half-annas should be made up in bags of Rs. 50 with a supplementary bag of any multiple of Rs. 5.

(6) The preceding sub-rule applies also to quarter-annas.

(7) Pies should be made up in bags of Rs. 10 with a supplementary bag of Rs. 5, if necessary. Half-pices should be treated the same way. The bags should be put together into a larger bag.

Mutatis mutandis the above provisions apply to the return to double locks at the close of the day's transactions of bags containing money under issue, the main points to be observed being that no bag shall be placed under double locks that does not contain, in the case of rupees, a multiple of Rs. 250 and, in the case of other coin, a multiple of Rs. 5 ; and that, in the case of coin of any description, only two bags, *i. e.*, one bag on the receipt and one on the issue side, may be allowed to contain amounts less than the maximum amounts prescribed by this rule.

10. Each bag prepared by the Shroff-kárkún under the last rule should be examined by the Mámlatdár or, in his absence, by the Head-kárkún. He should personally cause the contents of each bag to be emptied into the scales, weighed and poured into another bag. If the contents of a bag cannot be accurately determined by weighing, they should be counted. A memorandum should then be placed in each bag showing its contents under the initials of the Shroff-kárkún and the Mámlatdár, or in his absence, the Head-kárkún. Each bag should then be tied up and sealed in the presence of the Mámlatdár or Head-kárkún. Lastly the bags should be placed in the receptacle for treasure and there counted.

11. Notes intended for custody under double locks should be made up in bundles according to denominations in the order of receipt, the number in each bundle being stated upon the outside. They should be counted over by the Mámlatdár in person, or, during his absence, by the Head-kárkún, before being placed under double locks. When required to be issued from under double locks, they should be counted in detail with the same care.

12. A memorandum under the initials of the Shroff-kárkún and the Mámlatdár or, in his absence, the Head-kárkún should be kept in the receptacle for treasure (or one in each receptacle if there are more receptacles than one) showing its contents.

13. Every amount, when received under double locks or issued therefrom, should be registered in the Shroff-kárkún's balance-sheet (which shall be kept in the Civil Account Code Form 38) *at the time* by the Mámlatdár with his

own hand or, during his absence, by the Head-kárkún.

The certificate at the foot of Civil Account Code Form 38 should be altered for this purpose as follows:—

"The balance in the hands of the Shroff-kárkún has been inspected and found correct. The total closing balance agrees with the closing balance shown in the Day-book this day."

14. Before signing the Day-book and the Shroff-kárkún's balance-sheet, the Mámlatdár or, in his absence, the Head-kárkún should satisfy himself—

I.—That no uncurrent coins are left in charge of the Shroff-kárkún;

II.—That no more small silver or copper coin is so left than is actually required for current use;

III.—That the whole balance in charge of the Shroff-kárkún does not exceed his current requirements or the amount of his security.

15. Silver coin may be issued from under double locks by counting the number of bags only. If issued in broken amounts, rupees must be issued in multiples of Rs. 250 and other coin in multiples of Rs. 5, no whole bag being opened while another remains undepleted.

16. The monthly verification of the cash balance should be made on the 25th of each month by the Mámlatdár in person or by the Head-kárkún when the Mámlatdár is unable to perform the duty on the ground of illness, or when he is specially exempted from the duty by the Collector or Assistant Collector on the ground of emergent duty, in accordance with the following instructions. But the Mámlatdár should verify the balance immediately on his return to the head-quarters of the táluka:—

(*a*) *Silver coin.*—The coin being in bags, each containing a certain fixed amount, any bag should be taken at random and Rs. 50 or Rs. 100 counted in detail and used as a weight in a small scale against which other similar sums should be weighed, until the whole contents of a bag are exhausted. Care should be taken that the requisite number of tallies of Rs. 100 or 50 is made up. The whole amount thus tested should then be taken as a verified weight of Rs. 1,000 or Rs. 2,000 as the case may be, and be placed in one pan of a large pair of scales. The whole number of bags should now be counted, and one in every twenty, taken at random, opened and its contents poured into the scales and weighed against the verified Rs. 1,000 or Rs. 2,000. Broken amounts may be verified by weighment in smaller quantities of Rs. 50 or Rs. 100 or Rs. 200. It may be noted

that the maximum difference in weight between new coin, and coin in current use is about 3 in 1,000 for whole rupees, up to about 16 in 1,000 for two-anna pieces, and a difference in gross weight to this extent need not impugn the verification. If a larger difference is found, the bag should be tested by weighment in sums of Rs. 100 (or less for small coin) which, if carefully done, should always be precise.

If scales of sufficient size are not available, the necessary number of bags must all be examined in the manner prescribed for the first bag.

(*b*) *Copper coin.*—There is no rule. The Mámlatdár may adopt any method of verification which he thinks satisfactory and, provided he is personally responsible for the correctness of the balance he states, is not required even to count the bags every month; but he should do it occasionally, and should also examine their contents occasionally.

(*c*) *Notes.*—All notes of Rs. 100 and over should be counted with the Mámlatdar's own hand. For smaller notes the following plan is sufficient:—

The notes being in bundles of a certain marked number, a few at the top may be folded back, and the rest counted by kárkúns, &c. The Mámlatdár should then see, in the case of each bundle, whether the addition of the folded back notes to the number already counted and marked makes up the whole alleged number of the bundle. The kárkúns, &c., should not be persons who are responsible for the correctness of the bundle, and the Mámlatdár should satisfy himself that the notes in the bundle are all of the alleged value, *i.e.*, for example, that a ten-rupee note is not counted as one of a 50 rupee bundle.

(G. Rs. Nos. 5109, dated 23rd December 1892, 173, dated 13th January 1894, 1431, dated 17th April 1896, and 5293, dated 8th November 1899).

27. The diary of movements which a Mámlatdár sends to the Collector at the end of each month should be sent through the Huzúr Office, where it should be compared with the signatures for the month below the daily sheets. In transmitting the diary to the Collector, the Huzúr Office should mark every occasion on which the Mámlatdár failed, when he was at his head-quarters, to sign the daily sheet, and the Collector should take due notice of any omissions thus brought to his notice.

Mámlatdárs who have treasuries under their charge must, except for very special reasons, arrange their movements so as to be at their head-quarters on the 25th of every month, and every occasion on which a Mámlatdár fails to make the special monthly verification of the cash balance must be fully explained in his diary which goes in to the Collector through the Huzúr Office.

(G. R. No. 868, dated 6th March 1893.)

28. Care should be taken that the Collectors' balances in the Branches of the Bank of Bombay are never so reduced that there is any risk of their being overdrawn. (G. R. No. 65, dated 9th January 1878.)

29. The Treasury Head Accountants should exercise supervision over the work of the Local Fund establishments. (G. R. No. 2396, dated 10th August 1886.)

30. Head Kárkúns of tálukas are not clerks of the Mámlatdár and are not to be regarded as such for the purpose of clause (*f*), Article 9, Chapter I, Civil Account Code, 5th Edition. They are subordinate to Mámlatdárs, but they are more in the position of their deputies. They exercise independent magisterial jurisdiction, and when the Mámlatdárs are away from head-quarters the Head Kárkúns are *ex-officio* in charge of the treasury and account business for which they are held directly responsible. The Head Kárkún in a táluka holds towards the Mámlatdár an analogous position to that which the Huzúr Deputy Collector holds with regard to the Collector in the district. (G. R. No. 2589, dated 26th August 1886.)

31. The Mahálkaris' Munshis of Kohistán and Keti Bandar are authorized to sign daily sheets, payment vouchers, &c., on their responsibility in the absence of the Mahálkaris on tour, in the same way as Head Munshis of tálukas. (G. R. No. 489, dated 12th February 1890.)

32. To prevent the waste of standard forms at the treasuries, Collectors should not indent for a supply of forms in excess of the requirements of the second year. (G. R. No. 2369, dated 10th August 1886.)

33. The Inspecting Auditor of the Accountant-General's Office should inspect Political Treasuries. (G. R. No. 2369, dated 10th August 1886.)

34. The Inspecting Auditor of the Accountant-General's Office should specify instances of treasuries inspected by him in which he may notice great want of care and attention in writing up the account books and keeping the registers. (G. R. No. 2207, dated 16th August 1887.)

35. The Accountant General should enter on the objection statements, sent bi-monthly to Treasury officers, an abstract of the irregularities noticed from time to time. (G. R. No. 2354, dated 27th July 1888.)

36. A certain measure of responsibility for the prevention or detection of táluka errors attaches to the Huzúr Office. But the Accountant General should record no irregularity when it is proved to the satisfaction of his office that the irregularity was one that the Treasury officer could not prevent or correct. (G. Rs. Nos. 3253, dated 18th September 1891, and 2894, dated 19th August 1893.)

37. The departmental accounts rendered by the Customs and Salt and the Forest Departments and Mint should be brought within the scope of the Accountant-General's annual review of the working of the District Treasuries. (G. R. No. 3147, dated 18th September 1890.)

38. Government have no objection to net bags being generally introduced for use in Government treasuries as the old bags wear out. (G. R. No. 470, dated 9th February 1878.)

39. The exemption from the provisions of the Stamp Act applies to all payments exceeding Rs. 20 made from Government Treasuries in Native States. (G. R. No. 172, dated 15th January 1880.)

40. The proposals made by the Accountant General in his following letter No. R.–5487, dated 14th July 1879, seem, in the main, to suit the requirements of every district and are generally approved. Brass weights up to 200 tolas may be obtained locally, wherever possible, all due precautions being taken to ensure accuracy. The larger weights must be of iron protected by paint or japanning against rust, and tested occasionally when old. Chinese scales weighing up to 200 tolas may be supplied and the larger sizes for Huzúr treasuries may be of English manufacture. Government, whilst desiring these proposals to be of general application, are willing to allow modification in cases where special circumstances seem to require it.

"* * There are two kinds of weighments necessary at treasuries, †one in the detailed examination of the rupees when received, and in counting them when paid, the other as a check on the general correctness of the bags when the day's receipts are put away. Only the first kind requires great accuracy for the difference in gross weight between a bag of 2,000 new or old rupees, or a mixture of the two makes it impossible to tell in so large a weighment the exact number of rupees.

"A weighment of Rs. 200 is the extreme limit that can be required in the detailed examination, and I would therefore suggest that no larger size of Chinese scales be allowed to be purchased.

"For Huzúr Treasuries one pair of scales weighing Rs. 2,000 may be allowed of English manufacture (Chinese scales are not made so large), but perhaps Government may consider that if a larger size than for Rs. 200 is wanted in Táluka treasuries, some cheaper kind must be obtained locally.

"Weights are supplied by the Mint. I submit a copy of a letter from the Mint Master giving the price of the different sizes and recommending

† Scales for weighing coin required by Huzúr and Táluka treasuries should be obtained from the Bombay Mint. (*Vide* para. 43 of the Accountant-General's circular regarding contingent charges approved by Government Resolutoin No. 2918, dated 27th August 1895.

the more expensive brass weights, but iron weights will, I think, answer the purpose for all sizes above Rs. 200, since, as in the case of scales, minute accuracy for the large weighments is unattainable. It is to be regretted, however, that no way can be found, either by casting a casing of brass round the iron weights or in some other way of combining the accuracy of brass with the cheapness of iron.

"I submit, therefore, for the approval of Government, that in future the supply of scales and weights be made under the following limitations:—

For a Huzúr treasury one pair English scales to weigh to Rs. 2,000 with fair accuracy. Two iron weights of Rs. 1,000 each. Two pairs Chinese scales to weigh to Rs. 200.

1 brass weight	...	Rs. 200	Any duplicates required being of iron.
1 "	...	" 100	
1 "	...	" 40	
1 "	...	" 30	
1 "	...	" 20	
1 "	...	" 10	

1 Set (two) minimum weights for whole and half rupees.

1 Set grain weights (1 to 4).

For a Táluka treasury.

1 pair Chinese scales weighing to	...	Rs. 200
1 Brass weight	...	" 100
1 Iron weight	...	" 200
1 "	...	" 40
1 "	...	" 30
1 "	...	" 20
1 "	...	" 10

1 Set (two) minimum weights for whole and half rupees.

"Exceptional cases will no doubt occur, where a larger supply of scales and iron weights may be necessary, but the necessity should be shown in each case and ordinarily any further provision made by the purchase of such scales as are obtainable on the spot."

(G. R. No. 1327, dated 17th April 1880.)

41. Cheques on account of Local Fund payments to be made at a Táluka treasury should not be issued direct on that treasury but should be endorsed by the Huzúr Treasury officer for payment at the táluka. (G. R. No. 2711, dated 24th September 1885.)

42. The sub-treasuries of Jacobabad and Umarkot should be considered as the Huzúr treasuries of the Upper Sind Frontier and Thár and Párkar Districts, respectively, for Local Fund purposes only. (G. R. No. 2750, dated 9th September 1886.)

43. Drafts given by the President of the Committee appointed for the purchase of remounts for Native Cavalry in the Bombay Presidency in payment for horses should be cashed without question on subsequent presentation at a civil treasury. (G. R. No. 1065, dated 14th April 1886.)

44. The Civil Station Fund at Sátára is allowed to be treated temporarily as one of a private nature merely banking with the treasury. (G. R. No. 812, dated 19th March 1888.)

45. As regards the award and payment of scholarships out of the sum placed at the disposal of Government by the late Honourable Kázi Sháhbudin for the encouragement of education amongst the Mahomedans of the Bombay Presidency, exclusive of the City and Island of Bombay and Sind, Collectors are authorized to make their awards payable at the Government treasury nearest to the residence of the boy in whose favour the award is made. (G. R. No. 1175, dated 1st May 1888.)

46. The Comptroller General is unwilling to relax the rule requiring one key of a currency chest to be held by a gazetted officer except in case of necessity. In cases where much inconvenience is entailed by the rule, the rule may be specially relaxed. (G. R. No. 2246, dated 19th July 1888.)

47. It is undesirable that an officer who requires an early payment should be kept waiting until a copy of the order has been forwarded by the Financial Department to the Accountant General and by him to the Treasury officer. In future, when it is intended that an order sanctioning a payment from a Government treasury should be asked without delay, a copy of the order will be forwarded to the Treasury officer concerned.

(G. R., R. D., No. 2248, dated 31st March 1891.)

48. The system detailed in the appended letter from the Commissioner in Sind to the Accountant General, No. 2597, dated 28th July 1891, may be adopted in order to enable persons engaged in the trade of country liquor to pay still-head duty into any Huzúr or Táluka treasury in Sind instead of into the Hyderabad Treasury :—

"I have the honour to request the favour of your advice and instructions on the following point.

"2. There is one distillery at Kotri in this Province and at present before liquor is removed from the still, the distiller must proceed to Hyderabad, 4 miles away across the river, pay in the duty and then he receives a permit to remove the liquor.

"3. As in Sind, the system does not prevail of having one large contractor, for there are 18 distillers and wholesale retail shops are held by locally licensed shopkeepers, and mere customers of and distinct from the distillers, the shopkeepers from Upper Sind have to remit the money (plus of course the cost price of the liquor) to the distiller whom he deals with ; and the cost and trouble of doing this, by hundis or money orders, are considerable. Moreover, the distiller being beyond the reach of the shopkeeper, is believed often to misappropriate remittances, for a longer or shorter

time, to his own purpose, *e.g.*, buying molasses, paying his share, &c.

"4. I desire, therefore, to arrange for allowing any shopkeeper to pay any amount he likes as still-head duty at any treasury in Sind, much in the same way as, I believe, salt duty can be paid in Bombay on salt to be purchased at Khárághoda. All that would be required would be for the payer to pay in the money and obtain a receipt, which would simply show that a certain sum had been paid as still-head duty. The money would be credited finally to A'bkári in the accounts and an advice sent to the treasury at Hyderabad, which would note it and send it in original to the sub-treasury at Kotri. The shopkeeper could then send the original receipt to the distiller he dealt with and that distiller could use the receipt as coin in transactions with the sub-treasury. When he wanted to remove liquor from the distillery he would, as now, make out his own pass for the various kinds of liquor to be removed, add up their total and pay into the *Kotri* Treasury either receipts for money paid into other treasuries or coin, for the duty, as he pleased. The Kotri Sub-Treasury would then give him an acknowledgment and the liquor would be allowed to be removed.

"5. The Kotri Sub-Treasury is in the Karáchi District, not in Hyderabad, but the arrangements for crediting the Hyderabad Treasury with the amounts paid in would be simple, and the Hyderabad Treasury having advices of the issue of all payments into treasuries and sub-treasuries could satisfy itself that the receipts paid in at Kotri were all genuine.

"6. In case you ask why the accounts should not be kept at Karáchi, instead of collecting the transactions at Hyderabad, I would remark that on account of its proximity, the distillery has been placed under the Collector of Hyderabad, and it is desirable that all financial and other statistics should be concentrated there.

"7. The advantage of the plan proposed is that the distiller would cease to have to go to Hyderabad every time he wanted a pass, and the up-country shopkeeper would not have the trouble of making large remittances, and the distillers could not use money advanced for payment of still-head duty by shopkeepers. There would be a little more trouble perhaps to the Government officers than now, but I think the object to be gained is worth it."

(G. Rs. Nos. 3809, dated 30th October 1891, 603, dated 13th February 1893, and 2784, dated 28th August 1894.)

49. Military officers are permitted to deposit their cash boxes in the Civil Treasury during their absence on duty from their stations. Intimation of the deposit should be sent to the Accountant

General. (G. Rs. Nos. 682, dated 9th February 1877, and 1311, dated 12th March 1877.)

50. Treasury officers are authorized to keep the cash boxes of the officers of the Public Works Department, each case being reported to the Accountant General. (G. Rs. Nos. 4188, dated 15th November 1878, and 4474, dated 14th December 1883.)

51. All Treasury officers are authorized to receive for safe custody the treasure chests of Civil Courts and of Forest officers, each case being reported to the Accountant General. (G. Rs. Nos. 318, dated 24th January, and 1443, dated 22nd April 1889.)

52. All officers who are allowed to deposit their cash boxes in treasuries should note that this concession is intended to provide safe custody for such Government money as may unavoidably be in their hands. As far as possible no money should be drawn from a treasury until actually required for expenditure, and in the same way all collections should be promptly paid into the treasury. (G. R. No. 1443, dated 22nd April 1884.)

53. The head-quarter treasure chest of the Superintendent, Revenue Survey, Ratnágiri may be received in the Ratnágiri Treasury for safe custody. (G. R. No. 2302, dated 11th August 1885.)

54. The Commissioner in Sind is authorized to direct Treasury officers to receive for safe custody the treasure chests of officers of the Transport Department in Sind, communicating to the Accountant General the orders issued by him from time to time. (G. R. No. 2462, dated 28th August 1885.)

55. The keeping in Government treasuries of separate cash chests of municipal balances should be discontinued, municipalities being permitted to deposit their balances in the nearest Government treasuries just as in banks, subject to the following conditions:—

(1) Standard forms of cheque books should be used, to be supplied from the Central Press to Presidents, proper precautions being taken to prevent fraudulent use of the cheques.

(2) A standard form of pay-in slips should be used. The ordinary chalan forms are all that is necessary for paying money into treasuries, the receipts being acknowledged in the pass books.

(3) No sums less than Rs. 20 should be paid in or withdrawn.

Treasury officers should keep a banking account for each Municipality in the simple form of Civil Account Code (fifth edition) Form No. 42. Their responsibility will be confined to keeping the account and seeing that the cheques presented for payment are in order. The Accountant General will require a monthly return of the balance in

hand. (G. Rs. Nos. 812, dated 23rd March 1886, and 2195, dated 26th July 1886.)

56. The Municipality of Párola in the Khándesh District is permitted to keep its cash balance in a separate chest in the Mahálkari's kacheri at that place. (G. R. No. 2894, dated 27th October 1887.)

57. The treasure chest of the Mámlatdár of Alibág may be lodged in the Huzúr Treasury for safe custody. (G. R. No. 2496, dated 20th August 1886.)

58. The treasure chest containing cash and silver plate belonging to the Kárwár Church may be kept in the Huzúr Treasury at Kárwár for safe custody. (G. R. No. 2860, dated 20th September 1886.)

59. Local Boards should be permitted to lodge their cash chests for safe custody in District and Táluka treasuries. (G. R. No. 422, dated 7th February 1887.)

60. The treasure-chests of foresters may be lodged in the Government treasuries. (G. R. No. 2437, dated 6th September 1887.)

61. The balance of cash, postage stamps, &c., of the Indápur Post Office may be kept for the sake of safety at the Indápur Sub-Treasury. (G. R. No. 668, dated 24th February 1890.)

62. The chest containing silver articles belonging to the English Church at Surat may be lodged in the local treasury for safe custody. (G. R. No. 668, dated 24th February 1890.)

63. The treasure chest of the Thar and Párkar Police Account Office should be deposited in the Hyderabad Treasury for safe custody. (G. R. No. 3098, dated 13th September 1890.)

64. The Police treasure chest of the Hyderabad District may be lodged in the Hyderabad Huzúr Treasury for safe custody. (G. R. No. 615, dated 19th February 1891.)

65. The cash chests of the funds of technical schools in Sind, which are quasi-local-fund institutions, may be kept in Government treasuries for safe deposit. (G. R. No. 3153, dated 26th September 1894.)

PART XII.—REMITTANCE OF TREASURE.

1. Whenever Government treasure is to be despatched coastwise, the Accountant General should enquire from the Superintendent of Marine whether any Government steamer can be made available for the purpose, and the Government steamer should be used when the payment of freight to private companies is greater than the cost of coal and stores expected to be expended in the run by the Government vessel. (G. R. No. 2179, dated 27th July 1872.)

2. The practice of sending shroffs with all remittances of treasure, and parties of Police on board steamers with remittances from Kánara and Ratnágiri to Bombay should be given up, the boxes containing it being invariably sealed by the transmitting officers with such seals as may be necessary to prevent their being tampered with, and all other proper precautions being taken for that purpose. (G. R. No. 2444, dated 17th August 1872.)

3. When remitting any large amount of specie by rail through the Central Provinces timely notice should be given to the Police authorities of those Provinces of the probable date on which the consignments may be expected to enter that jurisdiction, and where the trains may be expected to stop *en route*. (G. R. No. 3121, dated 11th October 1872.)

4. The Collector of Salt Revenue need not entertain or be supplied with a Police guard. It is not necessary for him to carry official treasure with him. (G. R. No. 3725, dated 18th October 1873.)

5. The Accountant General should arrange for Treasury officers being made fully acquainted with the rules in force on Railways for the despatch of treasure. (G. R. No. 1932, dated 14th June 1875.)

6. The payment of commission to the crews of Government boats in the Bombay Presidency for the conveyance of treasure from one táluka to another is sanctioned. (G. I., F. D., No. 2938, dated 28th August 1875; *vide* G. R. No. 2948, dated 14th September 1875.)

7. Treasure travelling by road should be accompanied by an escort of armed Police or troops of such strength as the Collector or Superintendent of Police may deem necessary. (G. R. No. 3189, dated 6th October 1875.)

8. The longest railway journeys which can be taken in remitting treasure from head-quarter stations in this Presidency to Bombay are—

From Ahmedabad 15 hours by B. B. & C. I. Railway,

" Chálisgaon 9 hours } by G. I. P. Railway.
" Sholápur 14 " }

and as these are all performed without a break, there is no need to fix relief stations for the treasure guards

so far as the wants of this Presidency alone are required. (G. R. No. 2968, dated 15th July 1876.)

The Central Provinces Police should escort coin from Nágpur or Jubulpur to Bhusával, but should receive charge of remittances coming towards Calcutta at Khandwa, while leaving the Bombay Police to escort coin all the way to Nágpur.

The Bombay Police should escort treasure southward to Guty while the Madras Police will be responsible for its escort northward to Sholápur.

Timely intimation should be given to the officer in charge head-quarters, Dharangaon, of the necessity for a guard to escort treasure.

(G. R. No. 215, dated 15th January 1877.)

9. The following instructions are issued for the guidance of Police officers in charge of remittances of treasure by railway.

These instructions should be printed in English and the vernacular languages of the provinces in which they may be required; and a copy containing both the English and a vernacular version must be handed by the Treasury or Currency officer at the despatching station to the Police officer commanding any guard who will travel in charge of treasury, the copy being transferred by him to the officer commanding the relieving guard if the guard is relieved at any point of the journey.

A copy should also be supplied to the officers who are called upon to furnish guards for remittances by rail, and they should be requested to impress upon the Police officer detached upon this duty the necessity for strict and undeviating adherence to the instructions.

Instructions.

1. The Police officer taking charge of a treasure guard travelling by rail will not see the treasure packed at the treasury, but he will see the boxes weighed, and satisfy himself that each box is properly secured before it is transferred to the van, and that it is properly placed therein.

2. The guard should be accommodated in a brake-van attached to the treasure-van or in the end compartment of the carriage next adjoining the treasure-van, and the doors of the guard's carriage should never be locked.

3. An officer relieving such a guard will see that the numbers of the waggons agree with those given in the blank receipt tendered for his signature; that the locks are secure; and that the unlocked doors of the van cannot be opened.

4. The officer in charge of such a guard should be provided with a lantern which will burn all night, and should cause a sentry to alight at every alternate stopping place and ascertain that the locks have not been tampered with. During any long stoppage a guard must remain on duty by the door of the treasure-waggon; if there be several such

waggons, it will suffice to tell off two men, who may stand one at each end of the waggons.

5. In case of a break-down separating a convoy, the officer in charge should separate his party, attaching himself to the disabled portion.

6. On delivering the boxes at the treasury to which they are addressed, he will obtain a receipt for ' bags said to contain coin to the value of Rs. ;' or for ' boxes, with marks and weights detailed in the invoice, said to contain coin to the value of Rs. .' If any box be short-weight, or show signs of having been tampered with, it should be opened in the presence of the escort officer; otherwise he should be allowed to return at once.

The form of receipt to be used by a relieving guard should run thus :—

'Received charge, from . Police officer of district, of railway waggon No. , said to contain boxes, aggregating Rs. , waggon No. said to contain boxes, aggregating Rs. (and so on). The waggons were duly locked, and one key for each made over; receipts to be given by other relieving guards are also acknowledged.' The number and contents of each waggon should be detailed in case of a break-down. The receipts should be in English, if the Police officer is acquainted with that language; otherwise in the officer's vernacular.

7. Whenever any breach of these rules occurs, the officer in charge of the guard must insist on the treasure-van being detached from the train, and should immediately telegraph the facts to the remitting officer, to his own departmental superior, and to the Traffic Manager of the railway.

(G. I., F. & C., No. 144, dated 12th January 1880; *vide* G. R. No. 325, dated 27th idem.)

10. The sums received by the Subordinate Judges of Vadgaon and Talegaon should be remitted to the respective táluka treasuries once a week by the former officer and once a fortnight by the latter. The District Superintendent of Police, Poona, should make the necessary arrangements for a proper Police escort to be provided on each fixed day. (G. R., J. D. No. 4939, dated 13th August 1876, and G. R. No. 3567, dated 29th idem.)

11. Treasury officers should exclude from their accounts all entries of remittances from one account to the other which are not represented by actual cash (or transfer receipts) passing from one Collector to the other, and should show all revenue realisations under their appropriate heads, in whatever treasury they may be received. It is no doubt important that Revenue officers should be fully cognizant of all transactions in other districts which pertain to their respective departments, but this should be arranged by a system of mutual returns

outside the accounts, and not by fictitious entries of remittances within the accounts. (G. I., F. & C., No. 2871, dated 20th September 1880; *vide* G. R. No. 3582, dated 6th October 1880.)

12. The following scale of guards for escorting treasure by railway proposed by the Inspector-General of Prisons is approved with the modification that the minimum escort should never be less than 3 men :—

	By day.	*By night.*
One to fifteen boxes of treasure carried on passenger carriage under guard's own charge.	Two Constables.	One Head Constable. Three Constables.
For every additional five boxes.	One Constable .	Two Constables.
For one locked van containing treasure.	Two Constables.	One Head Constable. Three Constables.
For each additional van.	One Constable .	Two Constables.

(G. R. No. 3493, dated 24th August 1876, and G. R., J. D., No. 4652, dated 2nd July 1885.)

13. An extra potdár or money-tester may be engaged at a treasury when the ordinary establishment of the treasury is not able to do promptly the work of counting and examining large remittances of specie received from other treasuries. No potdár should be engaged without the sanction in writing of the District officer or the next senior officer should he be absent, and the maximum should be one extra man for one day for every Rs. 10,000 of rupees to be examined after, say, the first Rs. 15,000. (G. I., F. & C., No. 1005, dated 25th May 1885; *vide* G. R. No. 1757, dated 15th June 1885.)

14. The limit of 8 annas fixed by Note 1 to Article 652 of the Civil Account Code, Volume I, should be applied to all cases of remuneration to extra potdárs employed under the foregoing orders. The rule embodied in that note, which provides that no expense for extra potdárs shall be incurred in cases of remittances within a district, is not to be taken as superseded by those orders. (G. R. No. 2336, dated 12th August 1885.)

15. The scope of the orders contained in the Resolution of the Government of India No. 1005, dated 25th May 1885, is extended to remittances of small silver and copper coins. The minimum amount of coin of each denomination which one man should examine in a day is as follows :—

	Rs.
New ½ rupees of the value of ...	50,000
Old ½ rupees of the value of ...	5,000
New ¼ rupees of the value of ...	24,000
Old ¼ rupees of the value of ...	2,500

	Rs.
New $\frac{1}{8}$ rupees of the value of ...	7,000
Old $\frac{1}{8}$ rupees of the value of ...	1,250
New double or single pice in Mint boxes of the value of	1,000
Old double pice of the value of ...	600
Old single pice of the value of ...	500
New $\frac{1}{2}$ pice in Mint boxes of the value of	500
Old $\frac{1}{2}$ pice of the value of ...	250
New pie-pieces in Mint boxes of the value of	200
Old pie-pieces of the value of ...	150

(G. I., F. & C., No. 2685, dated 31st August 1885; *vide* G. R. No. 2724, dated 25th September 1885.)

16. The Commissioner of Police, Bombay, should furnish the necessary Police guard for escorting treasure or remittances of currency notes. When sent from Bombay, Government will defray any extra expenditure that may be incurred in supplying the places of the absent men. (G. Rs. Nos. 2490, dated 27th June 1873, and 2551, dated 3rd July 1873, and G. R., J. D., No. 493, dated 25th January 1888.)

17. The payment, within the limits of Rs. 30 a year, of charges incurred by the Political Agent, Rewa Kántha, in remitting money to the Mehwás Sub-Treasuries is sanctioned. (G. R. No. 2882, dated 17th September 1888.)

18. The following rules have been laid down for the remittance of treasure between villages and sub-treasuries in the Presidency proper :—

1. All remittances shall be despatched as early in the morning as may be practicable. If the village officers consider that they will not reach the táluka before the treasury is closed, despatch should be deferred to the following day.

2. Two village servants should carry the remittance. No substitute should be employed without the express permission of the Kulkarni and Patel, who should satisfy themselves as to his fitness for the duty.

3. The money should be counted in the presence of the carriers, and in their presence placed in a bag or cloth.

4. A slip of paper, showing the amount remitted, should be placed in the bag or cloth, and over the mouth or knot should be gummed or pasted a piece of paper, bearing the Kulkarni's signature.

5. On arrival of a remittance after the treasury is closed, the bag or cloth should be deposited in a box, outside the treasury, in charge of the guard, the officer commanding which should seal the bag in the presence of the carriers and also in their presence lock and seal the box.

6. One or both of the carriers should remain at the kacheri, and in close proximity to the box, until the treasury is opened on the following day.

(G. R. No. 5044, dated 24th December 1889.)

19. The following rules regulate the remittance of treasure between villages and treasuries in Sind :—

1. Every remittance shall be despatched as early in the morning as may be practicable. If the Tapedár considers that it will not reach the táluka before the treasury is closed, despatch should be deferred to the following day.

2. The remittance should be carried by the Kotar, but if the remittance exceeds Rs. 100 and there is a Police thána at, or within a mile's distance from, the place from which the remittance is to be sent, a Police constable, if available, may be required by the Tapedár to accompany the Kotar. But existing orders that a Tapedár is never to retain with him more than Rs. 100 should be enforced, and the Mukhtyárkar should take the Tapedár's explanation in other cases. If the amount exceeds Rs. 100, and no policeman is available, the Tapedár should either send the money in instalments of Rs. 100, or procure an escort from the village to accompany the Kotar.

3. The money should be counted in the presence of the carriers and in their presence placed in a bag or cloth.

4. A slip of paper showing the amount remitted should be placed in the bag or cloth, and over the mouth or knot should be gummed or pasted a piece of paper bearing the Tapedár's signature.

5. On arrival, the fastening of the bag should be examined, and the remittance should be at once counted in the presence of the Kotar. If it arrives after the treasury is closed, but before the office is closed, the bag or cloth should be sealed by the Second Munshi with the Mukhtyárkar's seal in the presence of the officer commanding the guard and the carriers, and should be deposited in a box outside the treasury in charge of the guard. The box shall then be locked and sealed in the presence of the said persons and the seal and key handed over to the Mukhtyárkar or in his absence from head-quarters, to the Head Munshi. Should the boxes referred to be provided with double locks, one of the two keys shall be given to the carriers. Remittances arriving after the office is closed must remain in sole charge of the carriers till they are regularly received in the office next day after the treasury is opened.

6. The Kotar and, where a policeman has accompanied the treasure, the Police constable should remain at the kacheri and in close proximity to the box until the treasury is opened on the following day.

7. Nothing in this rule is intended to prevent the payment direct into the treasury of sums direct by the zamindár, accompanied by an 'arsal-arz' or letter of advice from the Tapedár.

(G. R. No. 12, dated 5th January 1892.)

20. It is not necessary to refer to Government for excess expenditure incurred on account of remittances of treasure. The Accountant General controls these remittances according to varying resource requirements, and the charges for them occur in different localities every year, so that excesses under the district grants for remittances of treasure are met from savings in the grant under this head for the whole Presidency. (G. R. No. 641, dated 22nd February 1890.)

21. Strict orders should be issued that treasure received into the treasury be verified by the Mámlatdár or Aval-kárkún in the treasury-room itself. This verification should be carried out with due leisure and deliberation by certain kárkúns and peons only whose names should be recorded each day as having discharged the duty on that day. When a large sum of money is sent, a certain percentage of the bags should be checked by being opened and the contents weighed in small amounts in the same way as when the bags were originally made up.

None of the precautions prescribed by Rule 7, Chapter 30, and Rule 20, Chapter 31, of the Civil Account Code can safely be neglected when a remittance is made either from a treasury or from a sub-treasury to a branch of the Bank of Bombay.

Rule 27, Chapter 30, of the Civil Account Code recognises the option of the potdár to make good a deficiency found in a remittance in his charge, but the necessity of reporting the deficiency is not thereby removed. The intention of note 1 under that rule is plainly that the report, which is to be made to the Receiving Treasury Officer in *every* case of discovery of a deficiency, must be in *every* case communicated to the Remitting Treasury Officer either by the potdár or kárkún in charge of the remittance, if he makes the deficiency good, or by the Receiving Treasury Officer direct.

(G. R. No. 757, dated 18th February 1892.)

PART XIII.—OTHER REMITTANCES.

1. The Kolhápur State must make its own arrangements for remittances when they are purely for the benefit of the State, but all contributions to Government or institutions under Government may be paid into the Belgaum Treasury. (G. R. No. 4139, dated 21st November 1873.)

2. Remittances from British Colonies of the savings of Indian emigrants should be paid in India at the rate annually fixed for the adjustment of financial transactions between the Imperial and Indian Governments. (G. I., F. D., No. 1456, dated 8th July 1878; *vide* G. R. No. 2823, dated 6th August 1878.*)

3. In cases in which the Managers of the Ratnágiri School of Industry are unable to dispose of cheques locally, there is no objection to their being cashed through the Accountant General, who may remit the money realized by transfer receipts as for a *bonâ fide* public purpose. (G. I., F. & C., No. 1406, dated 24th March 1890; *vide* G. R. No. 1242, dated 10th April 1890.)

4. No public service remittance transfer receipt issued to a Military officer should be cancelled on his application unless a satisfactory explanation of the necessity for so doing is furnished. (G.R. No. 3267, dated 29th September 1890; G. I., F. & C., No. 1131, dated 18th March 1891; *vide* G. R. No. 1245, dated 4th April 1891.)

5. Copies of the following Despatch No. 243 (Financial), dated 7th December 1893, from the Secretary of State for India to the Government of India, were forwarded to all Departments and heads of offices for information and guidance:—

"My attention has been drawn to two remittances included in the Madras Rolls for the weeks ended the 3rd and 10th of October last, from Surgeon-Majors S. H. Dántra and N. Chatterjee respectively. Both remittances were converted at 1*s*. 4¾*d*. the rupee.

"2. I presume that these remittances were allowed, because these officers were not entitled, as Europeans or Eurasians not domiciled in India, to the exchange compensation allowance granted under your Notification, dated the 18th of August 1893, No. 3624 A.

"3. It is, therefore, necessary to define the privileges, as regards remittances and furlough pay, of such officers, whether natives of India or Europeans or Eurasians domiciled in India.

"4. As regards remittances, I consider that they should not be deprived of any privileges which they possessed when the above-mentioned Notification was issued, since such a deprivation would be inconsistent with the terms of contract of service referred to in paragraph 3 of the Notification. For the current financial year such remittances may be allowed at 1*s*. 4¾*d*. the rupee, as was temporarily permitted by my Despatch, dated the 15th of June 1893, No. 115, but after the 1st of April next, it is necessary to revert to the rate of exchange for the adjustment of financial transactions between the

* *Vide* Articles 714 to 716 and 1184, Civil Account Code.

British and Indian Governments. In all future contracts the right to make remittances through the Government will be omitted, except in special cases where it may seem desirable to retain it.

"5. Passing to the rate of exchange at which furlough allowances stated in rupees are issued from the Home Treasury, paragraph 4 of your Notification above referred to does not limit the rate of 1*s.* 6*d.* the rupee to European and Eurasian officers not domiciled in India; and in my Despatch, dated the 7th of September last, No. 181, it was stated generally, at the end of paragraph 4, that 'Furlough pay issued from the Home Treasury will also be granted at that rate' (1*s.* 6*d.*). The furlough pay of natives of India and of Europeans and Eurasians domiciled in India will, therefore, when stated in rupees, be issued in this country at the privileged rate of 1*s.* 6*d.* the rupee."

(G. R. No. 344, dated 26th January 1894.)

PART XIV.—FRAUDS.

1. It should be clearly understood that officers who jeopardize the monies of Government will do so at their own risk, and unless they can furnish perfectly satisfactory reasons for their action, will be held personally responsible. (G. R., R. D., No. 167, dated 11th January 1879.)

2. Where loss is incurred through lack of proper attention to the rules, the personal responsibility of the officers by reason of whose negligence the loss happens will be insisted upon. (G. R. No. 1901, dated 20th June 1888).

The rule directing immediate report of frauds should be strictly carried out. Any officer failing to obey the rule will be held personally responsible for any loss incurred through his laches. (G. R. No. 1942, dated 22nd June 1888.)

3. The attention of heads of offices is drawn to the rules and orders in regard to the exercise of strict supervision over the recovery and payment into the Treasury of Government dues and to the proper entry in the Government accounts of such transactions. Officers render themselves personally liable for losses resulting from their neglect of orders. All cases of fraud resulting in loss of public money, however trifling may be the amount or whatever may be the mode in which the fraud is committed, should be promptly reported to the proper authorities. (G. R. No. 1953, dated 22nd June 1888.)

4. Public officers keeping in their camps Government money which ought under the rules of the Civil Account Code to have been paid into a Government Treasury are personally responsible for its loss. (G. R. No. 2178, dated 5th June 1889.)

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DIVISIONAL FOREST OFFICE
SOUTHERN CIRCLE.
WORKING PLANS PARTY II.

FOREIGN SERVICE AND SERVICE UNDER LOCAL FUNDS.

1. The term "Foreign Service" as used without qualification in Article 530 (*i*) of the Civil Service Regulations includes each and all of the three kinds of service described as 'foreign.' (G. R. No. 3601, dated 29th October 1890.)

2. The lines which distinguish the three classes of foreign service necessarily give rise to doubts as to the treatment of transfers on the border of each line, and it is desirable that Government should express an opinion on the distinction.

In the first place the broad distinction between the first class of foreign service and the second and third classes is clear. In the first class the transferee ceases for the time to be in the service of Government, and is lent to some other employer. In the second and third classes the transferee practically remains in the service of Government, who employ him to do work at the cost of some other State or body. The distinction between the second and third class appears to be this, that in the former case Government employ the transferee temporarily at the cost of funds over which they have temporary control, and for the purpose of exercising such temporary control or trust; whilst in the case of the third class, Government are providing for work that permanently devolves on them and exercising their habitual supervision and control, but they recover the cost of the additional establishment from the bodies or funds which are primarily chargeable with the administrative expenditure involved in their interests. The Thanádárs who exercise, under the direct control and supervision of the Political Agent, Káthiáwár, their functions in circles under British jurisdiction or administration constitute service of the third kind.

The case of a State under temporary administration cannot be confounded with third class service, but it may raise difficulties as to whether the transferees are performing service of the first or of the second kind. The test must be whether the appointment is specially due to the special control or trust. The Native State under temporary control may require its ordinary complement of executive officers, and beside them may require the creation of a particular temporary appointment or appointments exclusively due to the control which Government has obtained over its funds. For instance, the State required before its attachment an Executive Engineer, and even without the existence of a special control and trust would require the loan of a Government servant. In that case the transfer should be viewed as of the first class, inasmuch as the Engineer would be required even if the State reverted to the control of its own ruler. But the appointment of an Administrator or a Joint Kar-

bhári, appointed to exercise for Government its temporary control or trust, would properly fall under the second class. (G. R., P. D., No. 2288, dated 9th April 1891.)

3. British officers on leave are not permitted to accept service in a Native State without the sanction of Government. If a Native State desires to obtain the services of a British officer, whether on duty or on leave, formal application should be made in the usual manner through the Political Agent. (G. R., P. D., No. 4681, dated 13th August 1886.)

4. No gazetted officer of Government, who is in receipt of furlough or leave allowance, may, without the special orders of the Government of India, take service under any other employer in India, and no such officer, whose services have been lent to any other employer in India, can take leave or obtain leave allowances from the Government of India, unless he actually quits his employment for the period of such leave. In the case of a non-gazetted officer the previous consent of his departmental superior is sufficient authority for the taking of leave with the object of obtaining such employment and for the acceptance of such employment during leave. (G. I., F. & C., No. 2256 P., dated 17th May 1899; *vide* G. R. No. 2635, dated 6th June 1899.)

5. Officers of Government in foreign service who, when on leave, draw from Government leave allowances as laid down in Article 835 (*a*) and (*b*) of the Civil Service Regulations, may not also draw in addition leave allowances from the foreign employer. (G. R., G. D., No. 2238, dated 7th June 1890.)

6. The sanction of the Local Government is not necessary to increases of salary given according to any rules or orders of Government to officers in foreign service of the second kind. All such increases of salary should be reported to Government with a view to their being included in the quarterly return submitted to the Secretary of State. (G. I., F. & C., No. 2912, dated 12th June 1889; *vide* G. R., P. D., No. 4648, dated 6th July 1889.)

7. It is absolutely necessary for the proper control of foreign service that the rules laid down in the Civil Service Regulations should be exactly followed, and in cases of foreign service of the third kind that the Accountant General should be informed of each establishment sanctioned, whether the sanction is for a permanent establishment or a temporary deputation. (G. R., P. D., No. 7616, dated 18th November 1889.)

8. Under Article 838 of the Civil Service Regulations and Government of India, Finance and Commerce Department, letter No. 5329, dated the 29th September 1888, the pension and leave of an officer on foreign service, whether acting or permanent, are regulated by the rules which apply to the officers of the British Government.

Many cases may arise in which an officer has to pay contribution upon an increase of salary without pensionary benefit. The proviso to Article 823 supplies one instance, and the case of a Local Fund servant under the age of 22 who contributes, though his service does not count, may be added as a somewhat similar case. (G. R. No. 5041, dated 24th December 1889.)

9. When an officer is transferred to foreign service for a specified period under the orders of the Government of India, the sanction of the Supreme Government is necessary to any extension of the term. (G. I., For. D., No. 945-G., dated 5th June 1890; *vide* G. R., P. D., No. 3918, dated 20th idem.)

10. No Subordinate Judge who has been transferred to foreign service under the new rules can claim, under the terms of Article 808 (*b*) (*i*), Civil Service Regulations, grade promotion as due on the mere ground of seniority and without the recommendation of the High Court. (G. I., H. D., No. 1617, dated 3rd November 1890; *vide* G. R., J. D., No. 6689, dated 1st December 1890.)

11. Article 615 (*b*) of the Civil Service Regulations has been intentionally restricted to foreign service of the first and second kinds. (G. I., F. & C., No. P.-2228, dated 24th May 1893; *vide* G. R. No. 2637, dated 29th July 1893.)

12. Her Majesty's Secretary of State has drawn the attention of the Government of India to the frequent use in a correspondence relating to an officer whose services were lent to a Native State of erroneous expressions implying that contributions towards pension and leave allowances are paid by a Native State or a body financially independent of the Government of India, and not by the officer whose services are transferred to such a State or body. Under the rules the officer himself is bound to pay the contribution, and this fact should be borne in mind in all references to the contributions referred to. (G. I., F. & C., No. 3404, dated 17th September 1884; *vide* G. R. No. 3321, dated 9th October 1884.)

13. Under the Treaty of 1862 the Rája of Kolhápur has to pay the salaries of the Political Agent and his establishment as long as it may be considered necessary. If such payment were now being instituted, it would be in accordance with the rule to include leave and pension contribution, but as the payment has been made under treaty and has hitherto not included contribution, it should not be added now. Moreover, the Government of India in their letter No. 463-F., dated 18th August 1875, distinctly exempted* Political officers then employed in Sávantvádi and Kolhápur and officers thereafter appointed to the same posts, and the exemption should be extended to the establishment. From 1st April 1890 the cost of the establishment should be

* *Vide* Art. 825 of the Civil Service Regulations.

charged wholly to the General Revenues under the Accountant-General's audit, the recovery from the Kolhápur State being brought to account by deduction in the accounts and estimates. (G. R. No. 1297, dated 16th April 1890.)

14. The States of Sávantvádi and Kolhápur should make over to the British Government all savings accruing from temporary arrangements, which result in the tenure of the political appointments in those States by officiating incumbents. The rule that any saving arising from the absence of a permanent officer accrues to his employers does not apply to such exceptional arrangements as the cases of Political officers employed in the States named. (G. I., F. D., No. 848, dated 25th May 1877; *vide* G. R. No. 2637, dated 8th June 1877.)

15. In the case of incumbents who were on the Bombay University Establishment in June 1877 and to whom pension is granted partly for service in the University and partly for previous service in a Government office the Government will bear a share of the cost in respect of the latter service, according to the rule of proportion, but if pension is earned by service in the University only whether before or after June 1877, the whole cost must be borne by the University. (G. I., F. & C., No. 980, dated 22nd February 1889; *vide* G. R. No. 1191, dated 22nd March 1890.)

16. The public bodies referred to in Article 805 of the Civil Service Regulations do not include such bodies as the Ahmednagar Education Society and the Administrators of the Rustomji Jamsetji Jijibhoy School Fund. (G. I., H. D., No. 172, dated 13th June, 1890; *vide* G. R., E. D., No. 1436, dated 8th July 1890.)

17. No contribution should be accepted from any body appointed to service under the Jetpur Táluka Court, unless he is an officer transferred from the British service, and an officer so transferred will be held to be in foreign service of the first kind. (G. I., For. D., No., 1068-G., dated 16th July 1891; *vide* G. R., P. D., No. 6556, dated 20th August 1891.)

18. The rule in Article 809 (*c*) prohibits the payment of contribution to the Local Fund as well as to General Revenues. It is, however, desirable to make an exception to this rule in favour of officers paid from and rendering pensionable service under a Patvári Fund. Cases are likely to occur in which it will be desirable to lend to Native States officers who are paid from Patvári Funds. Some Native States are taking up the questions of land-revenue settlement and the maintenance of land records. It may be possible to assist them by lending them officers trained in British India. Also Patvári Funds are more than any other Local Funds purely subsidiary to general revenues, and this intimate connection renders it desirable that freedom of

transfer should be possible. Under these circumstances, in cases of transfer to foreign service of officers paid from and rendering pensionable service under Patvári Funds, the officers should be permitted to make contributions to General Revenues, and their foreign service should qualify for pension as if paid from General Revenues. (G. I., F. & C., No. 1850-P., dated 12th April 1896; *vide* G. R. No. 1924, dated 4th June 1896.)

19. Civil Engineers in foreign service should throughout their foreign service pay contribution for leave allowances and pension, irrespective of the maximum limit laid down in Article 809 (*a*), (i) of the Civil Service Regulations. (G. I., F. & C., No. 84-P., dated 7th January 1897; *vide* G. R., P. W. D., No. 65-E.-281, dated 19th February 1897.)

20. The appointments noted in the margin are declared to be foreign service of the third kind. But this arrangement is not intended to affect the custom of consulting the representatives of the States before making the appointment of Railway Magistrate. (G. R., P. D., Nos. 6439, dated 27th September 1889, and 1169, dated 19th February 1890.)

1. Railway Magistrate, B.-G.-J. P.-Railway.
2. Shirestedár to ditto.
3. Kárkun „ ditto.
4. Railway Clerk in the office of the Political Agent, Káthiáwár.

21. No contribution in respect of leave and pension should be recovered on account of the establishment of the Collector and Political Agent, Khándesh, employed for superintending the estates of the Mewás Chiefs. (G. R. No. 4259, dated 21st October 1889.)

22. All service paid for by the Mewási Fund will be foreign service, third kind. Any transfers from this service to foreign service, first or second kind, will require the previous sanction of Government, and first appointments to the Mewási Fund establishments will be regulated by any rules affecting the establishment of the Collector, who can transfer to and from his own establishment at his discretion. (G. R., P. D., No. 7607, dated 21st October 1891.)

23. Establisments in foreign service of the third kind being treated as Government establishments, the confirmation of the Financial Department is necessary to creations of new appointments in foreign service of that kind and to increases in the pay of men in such service. (G. R. No. 1006, dated 21st March 1890.)

24. The following establishments are considered to be foreign service of the third kind from the dates noted against each :—

Thánadárs in Káthiáwar and their establishment from 1st December 1889.

Thánadárs in Pálanpur and their establishment from 1st April 1889.

Thánadárs in Mahi Kántha and their establishment from 15th July 1891.

Employés paid from the undermentioned Local Funds of Káthiáwar from 1st December 1889:

Institution Fee Fund.	Consolidated into one Fund called the Consolidated Local Fund from 1st April 1889.
Registration ,,	
Agency Gazette ,,	
Civil Station ,,	
Mohsali ,,	
Infanticide ,,	
Japti ,,	

(G. R., P. D., No. 3742, dated 8th June 1892.)

25. The travelling allowances as well as the salaries of the establishments in foreign service of the third kind of the Consolidated Local Fund and Thána Funds who are appointed and controlled by the Political Agent, Káthiáwár, should in the first instance be disbursed from the treasury, both being recovered together. (G. R. No. 2477, dated 15th June 1892.)

26. The Government of Bombay is authorized to sanction transfers of Local Fund employés in foreign service of the third kind in Káthiáwár to foreign service of the first kind although they do not possess the ten years' qualifying service under Government prescribed by Article 806(*iii*) of the Civil Service Regulations, on the understanding that the Local Fund service of the employés referred to, prior to the 22nd November 1889, together with their subsequent service amounts to ten years (Article 806 *iii*), and that the Government of Bombay is otherwise competent to sanction the transfers.

When applying to Government for sanction to the transfer of these employés to foreign service of the first kind, the Political Agent, Káthiáwár, should be careful to satisfy himself that the conditions on which such transfer may be allowed, have been fulfilled. (G. I., For. Dept., No. 1478-G., dated 31st August 1892; *vide* G. N., P. D., No. 5990, dated 23rd September 1892.)

27. The Government of Bombay is authorized to sanction, without reference to the Government of India, the transfer of Local Fund employés in Káthiáwár to foreign service of the second kind and the transfer of Local Fund employés in other Political Agencies to foreign service of the first and second kind, although they may not possess ten years' qualifying service under Government as prescribed by Article 806 (*iii*) of the Civil Service Regulations, on the understanding that the Local Fund service of the employés concerned prior to the 22nd November 1889, together with their subsequent service, amounts to ten years (Article 806 *iii*) and that the Government of Bombay is otherwise competent to sanction the transfers. (G. I., For. Dept., No. 1039 G., dated 5th July 1897; *vide* G.R., P. D., No. 4622, dated 26th idem.)

28. No contribution for pension and leave allowances need be levied in respect of the Surat and Bulsár City Survey establishments. (G. R., R. D., No. 2170, dated 24th March 1893.)

29. The inclusion of the establishments of the Jails and Lock-ups at the Wadhwán, Songadh and Jetalsar Stations in the category of foreign service of the third kind is sanctioned with effect from the 1st January 1894. (G. R., P. D., No. 934, dated 13th February 1894, and G. M. No. 687, dated 20th idem.)

30. Half the pension charge (in the shape of the usual contribution) should be levied from Local Funds on the moieties of salaries paid on account of revenue establishments employed on work in connection with the keep and feed of Government stallions. (G. R. No. 839, dated 2nd March 1889.)

31. The Accountant General, having objected to the payment made by a Municipality on the 16th December 1887 of pension contribution for the entire period from the 1st April 1885 to the end of October 1887 on behalf of certain teachers who were originally employés of Local Funds, but who were on the 1st April 1885 transferred to municipal service in Násik in connection with the transfer of primary education to Municipalities, and raised the question whether, in view of the fact that the pension contribution was not paid for more than 12 months, the teachers referred to should be allowed to contribute at all, and whether the contribution paid in December 1887 should not be refunded, the teachers being deprived of all claims for pension from Government, the Government of India ruled that, subject to the conditions prescribed in Article 863, Rule 2, of the Civil Service Regulations, arrear contributions, with interest at the rate of 4 per cent. per annum up to the date of payment, might be accepted in such cases. (G. I., H. D., No. 296, dated 6th July 1889; *vide* No. 3069, dated 13th August 1889.)

32. The permanent arrangement offered by Article 863 of the Civil Service Regulations for contributing for pensions must include all permanent employés of the Local Board which accepts the arrangement, irrespective of the date of commencement of service. No departure from this condition can be allowed, nor any compromise permitted. (G. R. No. 1406, dated 26th April 1890.)

33. So long as the administrators of Local Fund keep the Accountant General duly informed of all changes in their establishments, and so long as they pay, under the general permission accorded by Government, a contribution equal to one-ninth of the salaries, no further sanction of Government is necessary to administrative changes in the constitution of Local Fund establishments on behalf of which the administrators have accepted the perma-

nent arrangement for pension contribution prescribed by Article 863 of the Civil Service Regulations. (G. R. No. 2007, dated 10th June 1890.)

34. Grant-in-aid dispensaries are held to be in the category of Excluded Local Funds, and service in them is foreign service within the meaning of Article 33 of the Civil Service Regulations. As the Civil Branch of the medical establishment is under civil rules, the Civil Service Regulations are applicable to Hospital Assistants. (G. R. No. 2312, dated 7th July 1890.)

35. Permission is granted under Article 863, Note 2 (*b*), Civil Service Regulations, authorizing the Educational Inspectors to arrange, under the usual rules, for the tranfers, in the interest of the public service, of teachers drawing pensionable pay from Local Board to Municipal service and *vice versâ*, and from the service of one Municipality to that of another Municipality. (G. R., E. D., No. 1747, dated 19th August 1890.)

36. Under Section 46 (*c*) of the Local Boards Act each Local Board has to defray the charges on account of the Local Fund establishments in the offices of Commissioners, Collectors and Educational Inspectors. A consolidated recovery on account of these charges may be made annually in advance on the following principles, provided that the sums recovered from the several Local Boards are 'sums from time to time fixed by Government' on the several accounts named in Section 46 (*c*), and provided that each claim against a Local Board 'be supported by an acknowledgment of receipt,' as required by No. 42 (2) of the Local Boards Rules :—

(1) The total amount to be recovered should be calculated by the Accountant-General's office ;

(2) It should include (*a*) the amount due on account of pay and pension contribution in accordance with Article 854 of the Civil Service Regulations, (*b*) travelling allowances and contingent charges calculated on the average expenditure during the last three years.

(3) The Commissioners and Educational Inspectors should communicate to the Accountant General the proportion in which the total cost should be distributed among the Local Boards in each division ;

(4) The amount due from each Local Board on all these accounts should be recovered annually in the month of April by the Accountant-General's office in direct communication with the Local Board.

(5) "No prior adjustments of savings on, and excesses over, recoveries from Local Boards need be made, but any Board which considers that it has a substantial claim on account of

a considerable difference over recovered should submit the same. No difference which does not amount to 10 per cent. will be regarded as 'considerable.'

With reference to the proposal made to the Government of India that this procedure should be made applicable to recoveries of sums due from the Boards on account of payments made in excess of the amounts recovered from them in advance, it has been ruled by that Government that it should be possible to make, at the commencement of each year, a sufficiently close estimate of the expenditure to be incurred and the recoveries to be made, and that if the advance payment by Local Boards is based on this estimate it should be taken as sufficiently accurate on both sides without subsequent examination in ordinary cases of its accuracy with reference to the actual expenditure incurred."

The grants-in-aid to Local Boards may be reduced by the amounts due on account of the Educational Inspectors' establishments. The amount to be set off against each district will be settled by the Accountant General in communication with the Director of Public Instruction. (G. Rs. No. 1536, dated 2nd April 1892, No. 3029, dated 9th September 1896, and No. 3817, dated 6th September 1897.)

37. The recoveries of the sanctioned cost of vaccinators should be made in a lump sum in advance annually and the adjustments on account of the balances at the end of each year on account of pay of the vaccinators due to or from Local Funds should follow the limits prescribed for the Local Fund establishments in the Collector's and Commissioners' offices. (G. R. No. 3029, dated 9th September 1896.)

38. The matter of contributing for pension in respect of Local Board peons is one which ought to be left to the discretion of the Local Boards. (G. R. No. 2250, dated 31st May 1892.)

39. Payments which the administrators of a Local Fund are permitted to make under Article 863, Civil Service Regulations, to Government as contribution for pensions from the General Revenues are calculated upon the sanctioned salaries of the appointments in respect of which contribution is paid, irrespective of the question whether the appointments are actually filled up or not, the amount thus received being held as equivalent to the risk undertaken by Government. If, however, District Local Boards are allowed to entertain servants on a temporary footing outside the permanent establishment, to abstain from paying contributions for their pensions in the first instance and to subsequently bring them on the permanent pensionable establishment on payment of such contributions with retrospective effect, Government will be undertaking risks which are not adequately covered by the rate of contribution levied. In all cases which are of the nature

of an insurance against risk, it is essential that the premiums should be paid while the risk is still wholly contingent. It is against the principles of insurance payments that an insurer should be allowed to wait for a time after the risk commences, in order to see whether it is worth his while to make the insurance. (G. I., H. D., No. 22, dated 19th February 1896; *vide* G. R., G. D., No. 1145, dated 10th March 1896.)

40. It is an extremely rare proceeding to declare, as a reward of good service, that a man's non-pensionable service shall count for pension, and it does not seem advisable to permit that to be done in the case of service under Local Boards which is practically inadmissible in the service of Government. To attach a pension to service which was at the time quite understood to be non-pensionable, is a purpose for which the system of contributions was not intended, and is a liability which the amount of contribution would not cover. (G. I., H. D., No. 376, dated 11th December 1896; *vide* G. R., E. D., No. 274, dated 11th February 1897.)

41. Any rules which may be framed under the various Local Self-government enactments for regulating the grant of pensions to officers employed by Local and Municipal Boards should be submitted for the consideration of the Government of India before promulgation. (G. I., H. D., Public, No. 1863-65, dated 12th November 1884; *vide* G. R. No. 4112, dated 22nd December 1884.)

42. The pensions and gratuities admissible to servants of a Local Body should in all cases be limited to an amount not exceeding that payable under the provisions of the Civil Pension Code to a servant of the State for similar service. It should be understood by all Local and Municipal Boards that this rule is to be observed, and that generally the Government Regulations on the subject of pensions and similar matters are those which should be followed in order to secure the approval of Government. (G. I., H. D., Public, No. 1863-65, dated 12th November 1884, and G. R. No. 4112, dated 22nd December 1884.)

43. Officers who are transferred from qualifying service under Government to temporary service under a Plague Committee constituted by the orders of the Local Governments need not be treated as on foreign service of any kind, but may be allowed the benefit of continuing to reckon such temporary service as qualifying not withstanding that it may be paid from Local or Municipal Funds. (G. R. No. 3000, dated 5th July 1898.)

44. The principles which regulate the transfer of officers to the service of Native States and public bodies are stated below.

As explained in Article 805, Civil Service Regulations, the Government of India do not lend their own officers to a foreign employer, unless it can be shown that the latter cannot otherwise obtain com-

petent officers, and that political or public considerations require that the foreign employer should be assisted by the Government. Where these conditions are not satisfied, an officer of the Government, who in his own interests seeks to be transferred to foreign service, must be content to forfeit all claims on the British Government.

When, however, the loan of an officer is justifiable on public grounds, a further question arises as to the particular officer to be selected; and on this point the Government of India have laid down the rule that (with certain specified exceptions) the officer chosen shall have had ten years' qualifying service. It is opposed to the policy of Government to incur pensionary liabilities on account of officers who have abandoned their service. In the case, however, of officers who, by a substantial term of service prior to transfer, have established pensionary claims on the Government, which they cannot without hardship be required to forfeit, the Government accept contributions and undertake a continued responsibility for pension. But they cannot undertake this responsibility, as they have been asked to do, on behalf of officers of only three, two and even one year's service. The limit, which is necessarily an arbitrary one, has been fixed at ten years, and it is desirable that this limit should be adhered to in all but clearly exceptional cases, even though its application may occasionally cause some difficulty in obtaining a suitable and willing officer.

It occasionally happens, especially in the cases of officers on low pay, that an officer is transferred from pensionable service to foreign service or service under a Local Fund, and the necessity for the payment of contribution is overlooked. Many years afterwards, when he is about to retire, it is found that his claims to pension have been forfeited by an omission of which both he and his superiors were unaware, and the Government are asked to accept arrear contributions on his behalf. It is at the same time represented, and correctly, that the case is one of considerable hardship, as the officer may have been transferred as a matter of routine posting, with no increase of pay or other advantage to himself. Again, officers of Government sometimes accept transfer to foreign service on a considerably enhanced salary and pay no contributions. The presumption is that they understood at the time that their service under the foreign employer would not count for pension, but accepted the position in view of the immediate increase of salary. At the end of their service, however, they ask to be permitted to revive their title to pension by the payment of contributions in arrear, or the offer to make such payment is made by the municipality or other body employing them, with the object of rewarding a long period of satisfactory service by the grant of pension.

In almost all such cases the Government of India find themselves compelled to refuse the concession asked for. Pension contributions are paid on

principles of insurance and would at the present rates be quite insufficient to cover the cost of the pensions ultimately payable if they were not levied till it became certain in each case that a pension would actually fall to be paid—just as no insurance company would agree to a life policy being taken out after the subject of it had actually died. The Government in fact guarantee the payment of an annuity commencing from a certain age and subject to such conditions as continued service and good conduct up to that age. It is a necessary condition of the acceptance by the Government of this liability that the monthly payments necessary to secure the annuity should be regularly made while the various risks involved, such as that of premature death, are still wholly contingent. Nor can the Government accept the view that the grant of pension in such a case is sufficiently justified by the fact of long and efficient service. It is an extremely rare proceeding to declare, as a reward of good service, that an officer's non-pensionable service should count for pension, and it does not seem advisable to permit that to be done in the case of foreign service and service under Local Boards which is practically inadmissible in the service of Government.

It is important, therefore, that the exact terms on which an officer is transferred should be considered and explained to him at the time the transfer is made. If it is intended that the right to count service for pension should continue, the payment of contributions should commence forthwith, and the officer should be warned that, if contributions are not paid at the time, arrear payments cannot subsequently be accepted except to the limited extent allowed under Article 832 of the Civil Service Regulations. The latter article, it may be noted, applies only to the cases of foreign service of the first and second kinds.

Several recent applications have shown that in respect of Article 863 it is necessary to explain that there is no authority for receiving pensionary contributions, arrear or otherwise, from a local body for individual employés selected from among its establishment. The rule in Article 863 of the Civil Service Regulations authorizes the Local Government to permit the administrators of a Local Fund to contribute for pensions from the General Revenues for the whole of its permanent employés or for any specified classes of them. It is intended that the contributions should be calculated upon the total of the sanctioned salaries of the appointments in respect of which they are paid, without reference to the question whether the particular individuals who at any time hold the appointments are rendering qualifying service or not. The effect of a transfer to service under a Local Fund in the case of any particular individual is, therefore, that his service under the Local Fund will qualify for a pension from General Revenues if the appointment to which he is transferred is one of a class for which

contributions are paid, whether his previous service under Government was qualifying or not; but it will not qualify if the appointment does not belong to such a class.

Finally, it must be remembered that officers transferred to foreign service remain subject to the general disciplinary rules of Government service;* that they may not receive extra remuneration, whether as increased pay or in any other form, without the sanction of the Government of India or the Local Government, as the case may be;† and that no officer, whether European, Eurasian or Native, in the service of, or in receipt of a pension from, the British Government may accept a pension or gratuity from the Native State in which he is employed except with the sanction of the Government of India.‡ Accordingly in the case of a medical officer, the rules 7§ regulating remuneration for attendance on Native Chiefs, Nobles and gentlemen of high position in a Native State continue to apply; while, except as provided in the rules last cited, permission is required before an officer who is actually occupying a Government appointment may undertake any duty on behalf of a Native State for remuneration. If the Native State and the officer concerned are subordinate to the same Local Government, the sanction of the Local Government is sufficient; in other cases the sanction of the Government of India is required. The same principle which forbids an alteration of pay also disallows a substantial change of duty without sanction."

* Article 806 (v), Civil Service Regulations.

† Article 806 (iv,) Civil Service Regulations.

‡ Article 840, Civil Service Regulations.

§ Notification of the Government of India in the Home Department, No. 437, dated 25th July 1893.

Circular of the same Department, No. 9 (Medical), dated the 19th October 1894.

(G. I., F. & C. Dept., No. 1282 P, dated 20th March 1899; *vide* G. R. No. 1996, dated 27th April 1899.)

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DIVISIONAL FOREST OFFICE
SOUTHERN CIRCLE.
WORKING PLANS PARTY II.

INCOME TAX.

PART I.—Liability or otherwise to the Tax.

1. Subject to the provision of clause (*j*) of Section 5 of the Income Tax Act all military pensioners are under Section 7 and Part I liable to payment of the tax on the amount of their pensions. (G. R. No. 720, dated 13th March 1886.)

2. The terms of Section 5 (1) (*a*) of the Income Tax Act include income from land of inámdárs who are not agriculturists if the land is used for agricultural purposes and local cess is paid on the rent or revenue derived from it by the inámdárs. (G. R. No. 914, dated 31st March 1886.)

3. Act II of 1886 does not extend to British subjects who reside in the dominions of Princes and States in India in alliance with Her Majesty, unless they are in the service of the Government of India or of a local authority established by the Governor General in Council. But the Governor General in Council has extended the Act to the civil and military station of Bangalore with certain modifications, and those employés of the Southern Marátha Railway Company who reside at Bangalore will have to pay the tax there. (L. R. No. 1364, dated 22nd October 1886; *vide* G. R. No. 3358, dated 4th November 1886.)

4. The salary or any portion of it received, while residing in British territory, by a Government servant whose services are lent to a Native State must be taxed under Part I of Schedule II of the Income Tax Act. (G. R. No. 3829, dated 13th December 1888.)

5. The office establishment of the Political Agent, Kolhápur and Southern Marátha Country, is paid by the British Government and consists of British subjects. The salaries of the men are, therefore, liable to the tax. It makes no difference in this liability that the State of Kolhápur contributes a yearly sum to Government which goes towards paying Agency charges, nor that these officials have lived for some time in a Native State: service of the Crown in a foreign country cannot divest a British subject of his nationality. (G. R. No. 571, dated 19th February 1887.)

6. The Personal Assistant to the Political Agent, Mahi Kántha, is liable to the payment of income tax. (G. R., P. D., No. 7744, dated 24th October 1891.)

7. The cost of board and lodging should not be taken into consideration in levying income tax from such servants of private employers whose actual pay is under Rs. 500 per annum, but who receive board and lodging. (G. R. No. 1123, dated 19th April 1886.)

8. Travelling and other allowances of the nature of those referred to in Section 3 (4) of the Act form part of an officer's emoluments and would be taxable under Part I, if at all. But they have been excluded from the definition of the term "Salary,"

and should not be taken into account either for the purpose of determining whether the income in any case is liable to the tax or for the purpose of determining the rate at which the tax should be levied.

Municipalities, Local Boards and other similar corporate bodies are designated by the term "Local Authority" in the Act, and there is nothing in any part of Schedule II to show that the funds of a Local Authority which are applicable to public uses are liable to the tax.

The whole income derived by a person residing in British India is liable to the tax, inclusive of any portion of it which he may derive from his dealings in foreign territory.

(G. R. No. 1167, dated 21st April 1886.)

9. Portuguese subjects and subjects of Native States in alliance with Her Majesty are not liable when serving Government out of British India to be taxed under Act II of 1886 on salaries paid out of British India. (G. R. No. 1197, dated 29th April 1886.)

10. There are no places in Cutch and Káthiáwár which may be regarded as being within British Indian territory for the purposes of income tax. (G. R. No. 484, dated 9th February 1895.)

11. The salaries of officers serving outside of British India whose services have been lent to and whose salaries are paid by Native States are not liable to income tax. (G. I., F. & C., No. 2650, dated 21st August 1886; *vide* G. R. No. 2721, dated 8th September 1886.)

12. The income received by inámdárs residing in British India on account of their holdings situated in Native States is liable to income tax. (G. R. No. 2804, dated 15th September 1886.)

13. The various allowances granted under the several Hill Allowance Codes are liable to or exempt from the tax according as they are granted to meet general or specific expenditure. According to this principle the education allowance under Section 23, the house-rent under Sections 24 to 28, and the value of free quarters under Section 36 of the Simla Allowance Code are granted to meet specific expenditure, and are exempt under the terms of Section 3 (4) of the Act. The special maintenance allowances under Sections 15 and 16, the family maintenance allowances under Sections 17 to 22, the deputation allowance under Sections 34 and 35, and the consolidated salary and the extra allowance of 15 per cent. under Section 36 of the Simla Allowance Code are granted to meet general and not specific expenditure, and are therefore not exempt. Similarly, the extra allowances under Part II D and F, and the charge allowance under Part III of the Darjeeling Allowance Code are not exempt.

Presidency allowances and the local allowance of the Accountant General, Bengal, are for the same

reason liable to the tax. Presidency house-rent, however, is exempt, as granted to meet specific expenditure.

Rewards for passing examinations are liable to the tax.

Scholarships, if granted to meet the cost of education, are exempt; otherwise they are liable.

(G. I., F. & C., No. 391, dated 26th April 1886; *vide* G. R. No. 1309, dated 11th May 1886.)

14. Salaries paid by Sub-Registrars to their kárkúns from percentages on fees should be excluded in caculating Sub-Registrars' incomes.

The income derived from interest on deposits in Savings Banks is liable to taxation under Part IV of Schedule II.

There is no reason why the incomes of prostitutes and dancing girls should not be taxed. It cannot be urged that taxing such professions is offering any encouragement to them as was argued under the License Tax Act.

Under the Income Tax Act of 1869 the Government of India, in letter No. 1397, dated 25th June 1869, ruled that the recipients of a personal income derived from property employed for or dedicated to religious or charitable public purposes should not be exempted from assessment. This ruling would hold good under the present Act, and accordingly the personal income of missionaries, Roman Catholic priests or religious mendicants derived from such sources is assessable. Provided the salaries are received in British India it is immaterial whether the funds from which they are paid exist in British India or not. Missionaries and Roman Catholic priests who receive no fixed salaries but whose actual expenses are paid by the Societies to which they belong are exempt from the operation of the Act.

(G. Rs. Nos. 1532, dated 31st May 1886, and 1846, dated 26th June 1886.)

15. A Sub-Registrar should be taxed on the receipts of every month in which they exceed Rs. 41-10-8 and exempted whenever he may have become entitled to less remuneration. At the end of the year he should be allowed to submit a return of his actual income from all sources, and obtain thereon a refund of the amount of tax paid, if he can show that his income has fallen below the minimum. (G. R. No. 1907, dated 2nd July 1886.)

16. Bonuses come under Section 7 of Act II of 1886 and are therefore liable to the tax. (G. I., F. & C., No. 1722, dated 8th July 1886; *vide* G. R. No. 1666, dated 24th idem.)

17. The income* derived from the Government securities granted in compensation of service inám

* In G. R., R. D., No. 9350, dated 11th December 1895, it has been ruled that in all cases of service inám land being appropriated for a public purpose the cash allowance should be in the form of interest on amount or estimated value of compensation

lands taken up for public purposes should be regarded as the income of the officiators among whom it is distributed, and as such is liable to assessment under Part III of Schedule II of the Income Tax Act, subject to the provisos laid down in that Part. (G. R. No. 2537, dated 23rd August 1886.)

18. The manufacture of salt cannot be termed a purely agricultural pursuit, and the mere fact that the salt-pans are assessed to the land revenue furnishes no sufficient claim to exemption from income tax of the revenue derived therefrom. (G. R. No. 2852, dated 20th September 1886.)

19. A capital sum paid in commutation of the whole or portion of a pension is not liable to income tax. (G. I., F. & C., No. 3920, dated 29th October 1886; *vide* G. R. No. 3454, dated 15th November 1886.)

20. The following opinion was recorded by the Advocate General, Bengal, on the question as to the liability to income tax of incomes derived by mortgagees from the mortgage of agricultural lands:—

"The first exception in Section 5 of Act II of 1886 (being sub-section (*a*)) shows that the rent for the land therein mentioned is exempted from income tax, and so far as the Government is concerned it is immaterial whether such rent is primarily received by one person, or more persons than one. A mortgagee holding any one of the following mortgages, namely, a simple mortgage, a mortgage by conditional sale, or an English mortgage of such land as is mentioned in sub-section (*a*) of Section 5, the mortgagor being in possession of the same does not clearly come within the exception provided by Section 5 (*a*) and is therefore not exempted from payment of income tax in respect of his income, which is the interest on money advanced by, or due to him, because he does not primarily receive the rent of the mortgaged property. That rent is received by the mortgagor and although the mortgagee is probably paid his interest out of such rent he need not be paid out of it, and may be paid his interest out of any other fund; and when he is paid his interest out of the rent collected by the mortgagor the payment to him so to speak, second-hand, that is, after the rent has been received by the mortgagor and has been exempted in his hands from payment of income tax.

"The case of a usufructuary mortgagee, or a mortgagee who has been put into possession of mortgaged lands, and is entitled to receive the rent in the first instance and to appropriate it towards the payment of his interest, stands on a different footing. The rent comes to him in the first instance and the rent itself being exempted from income tax in his hands the mortgagee is not liable to pay income tax on the rent, merely because he appropriates it to the payment of interest due to him.

"Mr. Rattigan thinks that no distinction exists between the two classes of cases, because he considers that the mortgagee in possession receives the rent as the agent of the mortgagor. This is a fallacy. The mortgagee in possession is not, in the eye of the law, the agent of the mortgagor; he has the position of an owner, as proprietor for the time being, a mortgage being the transfer of the mortgagor's interest for a specific purpose—*see* Section 58 of the 'Transfer of Property Act, 1882.' Although the mortgagee in possession is liable to

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paid for the land and should be calculated at the lowest rate of interest paid on Government paper at the time when the land was acquired.

account, he is neither a trustee nor agent of the mortgagor. The statutes of Limitation apply between the mortgagor and mortgagee in possession, and such would not be the case if the possession of the mortgagee was in the character of an agent or trustee.

"The opinion I have expressed applies equally to cases of mortgagees falling under Section 5 (*b*) (1) and 5 (*b*) (3), the distinction being observed between the cases in which the mortgagor and mortgagee respectively hold possession. The general question whether a mortgagee can claim exemption from income tax or not, must depend, the subject of the mortgage being agricultural land, on the circumstances of each individual case. I have sufficiently indicated in this opinion the principles applicable to the solution of that question."

(G. I., F. & C., No. 4219, dated 23rd November 1886; *vide* G. R. No. 3696, dated 7th December 1886.)

21. In such a case as that of a person owning a house in Bombay or Poona and occupying it nine months of the year, and also owning one at Mahábaleshvar and occupying it for three months of the year, the house at Mahábaleshvar is not exempt from assessment merely on the ground of its being inhabited only for a portion of the year. According to the practice in the United Kingdom such a building, as for instance a shooting-box on the moors or country and town residences, would be assessed under the Inhabited House Acts. (G. R. No. 1036, dated 21st April 1887.)

22. Toda girás allowances and khichri and salámi (assuming that these allowances are of the same nature as toda girás allowances) are 'pensions' within the meaning of Part I of the Second Schedule of the Income Tax Act and are not exempt from the tax under Section 5 (1) (*a*).

The nature of kothli sánth was discussed by the Chief Justice in the Naoli Sanad Case (I. L. R., 4 Bom., 385-7). It appears to be 'compensation on account of alienated land resumed by Government, for which a money payment is annually made to the original holder from the Government treasury.' It is, in fact, a cash allowance enjoyed in lieu of land. It is therefore a 'pension' within the meaning of Part I of the Second Schedule of the Act and is not exempt from the tax under Section 5 (1) (*a*).

Payments of these allowances, when made within a Native State in alliance with Her Majesty, fall under clause 2 of Part I of the Second Schedule of the Act. The words 'within the dominions of a Prince or State in alliance with Her Majesty' in clause 2 of Part I of the Second Schedule refer to the place of payment merely and not to the place where the payee resides. If a payment made in a Native State by Government or by a local authority established by Government is made 'to or on behalf of a British subject' it falls under this clause, wherever such British subject may be resident.

(L. R. Nos. 47, dated 7th January, and 194, dated 8th March 1887; *vide* G. R. No. 962, dated 12th April 1887.)

23. Allowances in the form of pensions, whether political, compassionate or charitable, cannot be exempted from the tax under Act II of 1886.

Allowances by way of compensation in respect of property situate, or rights exercised, in British India are ordinarily liable to the tax.

Allowances made to Chiefs under treaties in respect of or in compensation for payments which would have accrued to them in their Native States had not these treaties been made, will ordinarily be exempt from the tax.

If any specific case occurs regarding which the principles as above stated do not seem sufficient, or in which for whatever reason any doubt is entertained by the Government of Bombay, it should be referred to the Government of India in the Finance and Commerce Department.

(G. I., F. & C., No. 881, dated 3rd March 1887; *vide* G. R., P. D., No. 2290, dated 1st April 1887, and G. R. No. 1160, dated 6th May 1887.)

24. The monthly contribution paid by the Perim Coal Company for the expenses of administration rendered necessary by the establishment of the Company on the Island does not exempt them from liability to the tax under Act II of 1886. The net profits of the Company arising from their agency business in the Island are therefore chargeable to the tax. (G. Rs. Nos. 3091, dated 12th October 1886, and 1402, dated 6th June 1887.)

25. A question having been raised as to the liability to Indian income tax of the salary paid to guaranteed Railway employés on leave in England, first, when the money is paid into the treasury in India to cover payment in England, and, secondly, when the money is invested in a bill of exchange for remittance direct to the employé in England, it has been ruled that payments in either of the ways mentioned, so long as they are made in England, are not liable to Indian income tax. (G. R. No. 1714, dated 7th July 1887.)

26. Remittances which are the income of some one else beside the remitter are income 'received' in British India but not remittances made to *his agent* unless they are sent direct from the treasury and not previously *received* by the remitter in foreign territory.

A residing and drawing salary in Baroda remits part of it to his father B, who is the head of the family and lives in Ahmedabad. If the remittance is sent as a contribution from separate property to family funds it is, as stated in the opinion quoted in Government Resolution No. 1237 of 3rd May 1886, part of the family income received by the family in British territory and is liable to taxation —not as a portion of A's income but as the income of the family. If, on the other hand, A sends it to B merely as his agent for the purpose of investment or expenditure on A's account it cannot be treated

as income received in British India. A has already received it in Baroda and cannot be said to receive it a second time over on its reaching the hands of his agent at Ahmedabad. Supposing that instead of remitting the money to B, A carried it himself to Ahmedabad, could it be argued that it became income received by him in British India as soon as he crossed the frontier? If not, there seems no means of treating it as income if he sends it by *hundi* to his agent B. It cannot be said to be B's income, for it does not belong to him, nor is it income received by A in British India, as he has already received it in Baroda.

In some cases even it might be argued that A's remittances to B for the family funds were not income received by the family in British India as they belonged to the family and were received by it at Baroda as soon as they came into A's hands; but as a general rule, the salary and earnings of members of joint families living apart, not derived from family trade or from some profession requiring technical education paid for out of the family funds, are separate property, and as such when sent to the family funds at Ahmedabad are in the nature of a donation and can be treated as income received by the family in British India.

Therefore if the remittance is made to B as A's agent for investment or expenditure on A's account it is not liable to be taxed. If on the other hand it is sent to B as a donation to the family funds it is liable to be taxed. In most cases in which A holds an official appointment his contributions to the family funds may usually be treated as donations, but in cases in which he is carrying on at Baroda a branch of the family business the presumption would probably be the other way.

It should be remembered, however, that *primâ facie* all money received by B at Ahmedabad should be treated as B's income and that it is for him to prove either that he is only an agent of A or that the transaction is merely a transfer of money already belonging to the family at Baroda to its coffers at Ahmedabad.

On these principles the first and third of the following questions are answered in the negative; and the only answer that can be given to question No. 2 is that if the money remitted first came into the possession of the family as family property when it reached Ahmedabad it is liable to taxation :—

"1. A is a native of Ahmedabad and has his house here, but serves in Baroda, a Native State. None of his family members lives here permanently, but he or they come and stop for a few days for wedding or other ceremonies or on some business or to pass holidays. A sends or brings with him Rs. 2,000 here and invests it or sends that sum to Bombay and purchases a company's share or Government security Is the Rs. 2,000 liable to the income tax?

"2. B is a member of an undivided Hindu family, and is serving in a foreign State. He is also a native of Ahmedabad, where his father is dealing in money and receiving rents. He defrays all the family expenses in Ahmedabad from these sources. B sends Rs. 5,000 from the savings of his salary to his father who uses that amount in his own trade. Is the Rs. 5,000 which is purely a contribution to the general purse liable to the tax?

"3. C is also a native of Ahmedabad and he is in the service of Bhúj Darbár for the past ten years. He kept his savings by him and when he came to Ahmedabad he brought with him at once Rs. 20,000. Out of this sum he spends Rs. 10,000 in building a house and invests the remaining sum. Will the whole sum, *viz.*, Rs. 20,000, be liable to the tax?"

(L. R. No. 809, dated 17th June 1887; *vide* G. R. No. 164, dated 2nd July 1887.)

27. Club subscriptions are exempt from income tax as they are not "income or profits accruing and arising or received in British India." But the argument is not applicable to club houses. Their value as a rule must be liable to taxation. They belong ordinarily to the members, and their letting value represents income which might be obtained by them if they thought proper to let them instead of using them themselves. (L. R. No. 1364, dated 11th October 1887; *vide* G. R. No. 2878, dated 24th idem.)

28. *Hunda* or *kanya vikri* paid (by the parents of the bride to the parents of the bridegroom) in cash is income of the recipient for the year in which the payment is made and as such is taxable under the Income Tax Act. (G. R. No. 2017, dated 13th July 1886.)

29. That part of *hunda* which is invested for the sole benefit of the bride being capital, only the income derived therefrom is taxable. (G. R. No. 2981, dated 5th November 1887.)

30. A marriage dower, paid in cash, need not be assessed to taxation under Act II of 1886. (G. I., F. & C., No. 2335, dated 6th June 1891; *vide* G. R. No. 2187, dated 20th idem.)

31. "Pallu," being money set apart by the parents of the bride or bridegroom, or of both, for the future benefit of the bride or of the married couple, is "property" rather than "income," and is not taxable under the Income Tax Act.

"Peherámni" and "Kanya Vikraya" are payments made by the bridegroom's father to the bride's father, and *vice versâ*, in consideration of the recipient's allowing the marriage. Such payments differ from ordinary gifts of money *inter vivos* in that they are not made without a consideration, but in respect of liability to assessment to the income tax

it seems to be difficult to distinguish them from such gifts. They fall within the same rule which, upon the Honourable the Advocate General's advice, Government has adopted with regard to gifts *inter vivos* generally. (G. R. No. 1672, dated 17th May 1890.)

The term "income" appears to be used in Act II of 1886 in the special sense in which it is commonly used as meaning "that gain which proceeds from labour, business or property of any kind" or "the annual receipts of a private person or a corporation from property" (Webster). The term, as thus defined, excludes not only additions to property but also receipts which are not derived from property or labour or business.

(L. R. No. 1334, dated 10th August 1891; *vide* G. R. No. 2925, dated 21st August 1891.)

32. The incomes of Missionaries are not exempt from income tax. (G. I., F. & C., No. 385, dated 27th January 1888; *vide* G. R. No. 494, dated 17th February 1888.)

33. A pension is not liable to taxation under Act II of 1886 so long as it is paid direct to a pensioner not resident in British India or to an agent who is also not resident in British India. This ruling does not apply to officers in the active service of Government who are paid their salaries outside the limits of British India. Such officers should be required to pay the tax leviable under the Act.* (G. I., F. & C., Nos. 2428, dated 15th May 1889, 6012, dated 31st December 1890, and S. R.-3418, dated 7th August 1893; *vide* G. R., M. D., No. 1789, dated 6th June 1889, G. R. No. 334, dated 29th January 1891, and G. R., P. D., No. 5116, dated 23rd August 1893.)

34. The test provided by the Income Tax Act as to the liability to the tax of sums belonging to a resident in British India, is not whether those sums belong to such resident, but whether they are income or profits accruing and arising or received in British India.

The Indian Legislature advisedly made income and profits liable not with reference solely to the residence of the person enjoying them, but with reference to the place where they accrue, arise or are received (Section 3, Sub-section 5, of Act II of 1886), and imposed a liability to income tax only on income and profits which reach the recipient under the protection of the British Law. No cause of action for rents and profits, &c., payable in a Native State could possibly arise or accrue in British Courts. Money which has been received in a Native State and has there been paid away into other hands without ever being brought into British

* All officers holding appointments under Government and serving in Somáli land as elsewhere out of British India are liable to the tax. (G. I., F. & C., No. S. R.-4877, dated 6th December 1892; *vide* G. Rs., P. D., Nos. 13, dated 3rd January 1893, and 2578, dated 20th April 1893.)

India at all cannot, by any reasonable strain of words, be said to have been received in British India.

The fact that a person resident in British India, has benefitted by the money, is quite immaterial. It has not satisfied the definition in the Income Tax Act as not having arisen, accrued or been received in British India. (L. R. No. 601, dated 7th June 1889; *vide* G. R. No. 2383, dated 19th idem.)

35. When the "final demand" has once been fixed, *i. e.*, after the petitions of appeal and petitions for revision allowed under the Act have been disposed of, the Commissioner is no longer concerned with questions of asserted non-liability to assessment: and the lists of irrecoverable balances should be confined to cases in which the *recovery* of the tax from the assessee is found impossible. Remarks in the lists to the effect that *non-liability* to payment is the cause of the failure to collect the tax lead to confusion and should not be entered. (G. R. No. 2877, dated 30th July 1889.)

36. In its Resolution No. 533, dated 15th February 1887, the Government of Bombay decided that those portions of the salaries of certain mechanics employed in cotton mills in Ahmedabad which under agreement were paid by their employers in England, were liable to taxation under Act II of 1886 (Part IV of the Second Schedule).

In January 1888, the Chief Commissioner of Assam asked whether commissions earned by managers and assistants of tea concerns in India, but paid in England and not remitted to India, were liable to income tax.

In September 1889, the Chief Commissioner of Burma transmitted for orders representations made on behalf of certain members of the American Baptist Mission and the employés of the Irrawaddy Flotilla Company, praying to be exempted from the taxation of such portion of their income as was not paid in British India. In the case of the Missionaries, it was contended that their income or salary was derived from donations in the United States, and that the portion of it paid in that country never reached India. In the case of the employés of the Irrawaddy Flotilla Company, it was urged that the portion of their salaries paid in Scotland should be exempted.

The Governor General in Council is advised that in all of these cases the incomes are liable to the tax under the terms of Section 3 (5) of the Act, since they accrue and arise (though they may not be received) in British India. The definitions of "salary" and "income" given in the Act no doubt overlap each other, but there is no reason why the one word should not be construed as supplementing rather than restricting the other; and although salary includes commissions, perquisites and profits of an employment only when received in British India, yet if profits accrue or arise in British India to any person resident in British India by reason

of his employment, and such profits are not received in this country (as in the cases in question), they are taxable as 'income' under Part IV, though, if received here, they would be taxable as 'salary' under Part I of the Second Schedule to the Act.

The decision stated in the foregoing paragraph should be acted upon by all local authorities.

(G. I., F. & C., No. 6108, dated 3rd December 1889; *vide* G. R. No. 126, dated 15th January 1890.)

37. Inheritances, whether of ancestral estate, under wills, or intestacies, and legacies are not liable to income tax. They are capital, not income, in the hands of the recipient. As to gifts *inter vivos*, it is possible in theory to divide them into gifts by way of capital and gifts by way of income, but the division could not be carried into practical effect. In England it seems clear that no gift is liable to income tax. No doubt the words of Act II of 1886 are wider than those of the English Acts, speaking of 'income' where they speak of 'profits.' Still it would not be possible to prove that a gift was given as income and not capital and no attempt should be made to levy income tax on any gifts *inter vivos*. (Adv. Gen., No. 321, dated 26th April 1890; *vide* G. R. No. 1672, dated 17th May 1890.)

38. School-prizes need not be treated as salary or income for the proposes of Act II of 1886. (G. R., F. & C., No. 562, dated 10th February 1891; *vide* G. R. No. 760, dated 2nd March 1891.)

39. A prize won in a lottery if received by a person to whom the Income Tax Act applies must be considered as income, and should be assessed under the Act.

The word 'annual' as used in the second column of Part IV of Schedule II of the Act should be read with Section 15 of the Act. It means the income for the year under assessment and not 'an annual income' constantly and regularly received. (G. I., F. & C., No. 1172, dated 23rd March 1891; *vide* G. R. No. 1456, dated 24th April 1891.)

40. The 'annual income' to be taxed is the income which recurs every year, but this does not mean that the items of which the income is composed must recur or be identical from year to year. For instance a barrister or doctor exercising his profession for a year or less is as liable to pay income tax thereon as one who exercises it for 20 years.

There is no reason why a lottery prize, or rather the excess value of the prize over the amount laid out in tickets or otherwise to purchase the chance of drawing it, should not be liable to the tax. It is money gained by speculation, but so is the profit derived by a merchant from dealing in exchange, which is undoubtedly liable to the tax. (Adv. Gen., No. 47, dated 6th April 1891; *vide* G. R. No. 1456, dated 24th idem.)

41. The amount paid from the Pension and Provident Fund of the Bombay Port Trust to a subscriber or his nominee or represntative is not liable to income tax. Such a payment is not a payment of a salary, annuity, pension, or gratuity under Section 8 of Act II of 1886, nor can it be treated as a payment of income under that Act. (Adv. Gen., No. 58, dated 30th May 1891; *vide* G. R. No. 2164 dated 18th June 1891.)

42. As a general rule, the income of property which is not applied for religious and public charitable purposes, though set apart and intended to be applied for those purposes hereafter, is not liable to exemption from income tax under Section 5, Sub-section 1, clause (*e*), of Act II of 1886. (Adv. Gen., No. 90, dated 24th September 1891; *vide* G. R. No. 3502, dated 7th October 1891.)

43. On the question whether the sum received by an executor and trustee under such a clause of a will as that marginally noted was liable to income tax the following opinion (No. 40, dated 30th April 1892) was recorded by the Honourable the Advocate General :—

"I bequeath to each of my said executors and trustees, that is to say, to each of such of them as shall have proved this will and acted according to the trusts and directions herein contained and as their remuneration for their trouble a sum equal to half a rupee per cent. on the gross amount or value of my immoveable and moveable property, whether it be ancestral or self-acquired, which may come to their hands, and I direct that such sum shall be paid out of my residuary estate and that such sum shall be independent of any legal and other expenses which my executors and trustees may incur in carrying out the trusts of this my will."

"The question appears to me to be one of considerable difficulty, and there is much to be urged in favour of the view expressed by the Collector, but on the whole I think the bequest in the will must be considered, for the purposes of this question, as any other legacy. It is, in effect, a legacy given to the executors and trustees upon consideration of their acting in the trust of the will, and though it is given to them as remuneration for their services, I think this does not make them receive it as income and not capital. It is to be observed that it is not remuneration for any particular year's work: the carrying out of the trusts may and probably will take several years or at any rate more than one year, and the 2nd Schedule of the Act only provides for assessment of income tax upon annual salaries or income. I think the case falls within the opinion of Mr. Latham, No. 32 of 1890, and the Government Resolution No. 1672 of the Financial Department, dated 17th May 1890, and that the trustees are not liable to pay income tax upon the sum they may receive or have received."

(G. R. No. 2116, dated 20th May 1892.)

44. The sum of the salaries paid to a Hindu Head Master of a Municipal School and to his wife as Head Mistress of a Municipal Girls' School in the same place cannot be considered as one salary paid to a person under Part I of the Second Schedule to Act II of 1886. The husband and his wife must each be considered as a separate person and each of the salaries must be looked at for the purpose of determining whether it is liable to tax. (Adv. Gen., No. 39, dated 17th April 1893; *vide* G. R. No. 1709, dated 4th May 1893.)

45. An officer cannot be permitted to forego pay or other allowances in order to avoid the incidence of authorized taxation. (G. I., M. D., No. 25-76-F., dated 4th August 1893; *vide* G. R., M. D., No. 1606, dated 23rd August 1893, and G. M. No. 3098, dated 5th September 1893.)

46. All income and profits accruing and arising, or received, in British India are assessable to Indian income tax, under the conditions prescribed in the Act, irrespective of the fact that such income or profits may have already been taxed in England or elsewhere out of India. The levy of English income tax in no way affects the liability to Indian income tax. (G. I., M. D., No. 456-F., dated 6th February 1894; *vide* G. R. No. 818, dated 2nd March 1894.)

47. As the Rájputána-Málwa Railway Police Force is a Government Force provided and maintained by Government, and as the Government are liable to the members of such force for their salaries, and as such salaries are paid to them by the Government, the pay of any member of the force comes within the definition of "income" in Section 3 (5) of Act II of 1886. The fact that there is a subsidiary agreement as to the apportionment of such salaries between the Railway Company and the Government does not affect the question. (Joint opinion by the Honourable the Advocate General, Bengal, and the Standing Counsel, dated 4th May 1894; *vide* G. R. No. 2070, dated 21st June 1894.)

48. The allowances made to officers of the Bombay Municipality on leave in England, whether remitted by it to Messrs. Coutts and Co., London, or drawn in Bombay by local banks on account of the officers and remitted to England, are liable to income tax. Pensions payable in England to officers of the Municipality are not so liable. (Adv. Gen., No. 83, dated 8th November 1894; *vide* G. R. No. 3867, dated 23rd idem.)

49. Copies of the following correspondence containing the decisions of the Government of India on certain questions connected with the imposition of the tax leviable under Act II of 1886 were circulated to all income tax officers for information and guidance. In sending these papers it was explained by the Government of India that they did not consider it expedient to issue any orders as to the legal liability to income tax of the Jagath Guru referred to in the correspondence, and that the orders exempting him from the payment of the tax were passed on political grounds :—

No. 677, dated 25th July 1893.

From—C. A. GALTON, Esq., Secretary to the Government of Madras, Revenue Department;

To—The Secretary to the Government of India, Finance and Commerce Department.

No. 676, dated 25th July 1893.

In forwarding a copy of the marginally-noted Proceedings of this Government, I am directed to submit, for an authoritative decision, the following questions which have

arisen, in connection with the imposition of the income tax.

2. In its Proceedings dated 20th November 1891, No. 536, the Board of Revenue ruled, in connection with a reference regarding the propriety of taxing voluntary contributions made to the head priest of a *mutt* (temple) by his disciples, that not only all sums which can be shown to have been *actually* expended on a temple or for charitable or religious purposes should be exempted from income tax, but also any sum which is to be *forthwith* expended for such purposes. This Government held that the Board's ruling went beyond the exemption allowed by clause (*e*), Section 5 of the Income Tax Act, on the ground that donations are not income "derived from property solely employed for religious and charitable purposes," and are, therefore, not exempt from the tax.

G. O., dated 22nd January 1892, No. 70.

3. In its Proceedings dated 28th June 1892, No. 342, the Board referred for decision the following questions :—

(*i*) Whether the words "solely employed for religious or public charitable purposes" in Section 5 (1) (*e*) of the Income Tax Act qualify the word "income" or the word "property."

(*ii*) Whether temples are liable to income tax on the value of the gifts and offerings of devotees, when such value exceeds Rs. 500 per annum.

(*iii*) Whether *tasdik* allowances of temples (*i.e.*, payments in money or by deduction from beriz made in lieu of assignments of land revenue now resumed) and the incomes received by some temples from the Mysore State are liable, when they exceed Rs. 500 per annum.

This Government held that the expression "solely employed for religious or public charitable purposes" in clause (*e*) of Section 5 (1) of the Income Tax Act qualifies the words "income," not "property," and that consequently income which is derived from property, and which is also solely employed for religious or public charitable purposes, is exempt; if either condition fails, the income is taxable. Applying this principle to the case stated by the Board, this Government ruled that ferry-rents and the interest derived from money lent are "income derived from property," and that if devoted to religious uses, they would be exempt, whilst chance donations and subscriptions had already been declared to be taxable inasmuch as they are not income derived from property.

As regards the assessment to income-tax of *tasdik* allowances assigned by the State to temples, it was held that from a careful examination of the history of these allowances their origin cannot, except in a few districts, be traced, with certainty, to the resumption by the State of lands formerly belonging to religious bodies; and as probably in the great majority of cases, the payments in question have been made as money payments from a period anterior to the commencement of British rule, there is no ground for their exemption.

4. Acting on the foregoing orders, the Board has directed that church offertories, donations, and subscriptions to religious and charitable associations and the receipts of clubs should be taxed.

G. O., dated 21st June 1893, No. 547.

5. This proceeding has given rise to a good deal of irritation which has manifested itself by articles and letters in the public journals, and the Board has referred the question for reconsideration, arguing that, under the construction it has put upon the wording of clause (*e*), section 5 (1) of the Income Tax Act, the income of religious and charitable institutions derived from donations or subscriptions would be exempt, and that clubs, though not public charitable institutions, should be exempt on the ground that no income in the sense of gain or profit is made. If, however, this contention is not accepted, the Board suggests the propriety of admitting

as a set-off against the receipts from donations and subscriptions the expenditure incurred during the year of assessment on account of the objects of the institution.

6. In the opinion of His Excellency the Governor in Council, the terms of section 5 (1), clause (*e*) of the Income Tax Act are not as explicit as they might be, but it seems clear that the Legislature did not intend to exempt from income-tax *all* funds expended on religious or public charitable purposes; for if it had intended to do so it would have said so in express terms.

Whether the expression "solely employed for religious or public charitable purposes" qualifies the word "property" as the Board contends, or the word "income" as the Government has ruled, chance donations and subscriptions would be taxable, as they do not constitute income derived from property so appropriated. But whether the above view is correct or not, this Government is strongly of opinion that, looking to the amount of irritation and discontent which would be caused by the taxation of contributions which are expended solely on religious and public charitable objects, such as church offertories, donations, and subscriptions to missions, hospitals, and charitable associations like the Friend-in-Need Society, a notification should be published under section 6 of the Act, granting exemption from liability in all such cases. The Local Government might be vested with authority to decide in cases of doubt whether a particular association falls within the scope of the exemption or not.

7. It has not escaped the attention of His Excellency the Governor in Council that substantial loss of revenue may be incurred by the exemption from taxation of the considerable revenues derived by Hindu temples from gifts and offerings; but, in his opinion, the exemption cannot be applied to one creed or religious body: all must be treated alike, and the loss of revenue involved is a less evil than the bad feeling which would be created by the imposition of the tax.

8. In its proceedings dated 15th June last, No. 2213, copy of which is forwarded herewith, the Board reports on the appeal of the Agent of the Jagath Guru or high priest of the Sringari Mutt in Mysore, who during his tours in Southern India receives large sums from his disciples which, he alleges, are devoted exclusively to religious and charitable purposes. Relying on the rulings already adverted to, the Collectors of the districts through which the Guru passed during a recent tour assessed these contributions to income tax. His case is similar to that of any other dispenser of funds contributed for religious or charitable purposes of a *public* nature, and the treatment of it depends on the decision which may be arrived at on the general question. In the opinion of His Excellency the Governor in Council, only so much of the Guru's income from this source as is *bonâ fide* expended on the upkeep of the temple or in the dispensation of public charity should be exempted. His personal expenditure during his travels should be held liable to income tax, just as much as the salaries of Chaplains and Missionaries. The contention of the Guru, that the contributions made by his followers are covered by the exemption of "sumptuary allowances" in Section 3 (4) is based on a misapprehension of the meaning of the term and cannot be admitted.

9. The case of clubs again is different; they are not religious or public charitable institutions; and Section 5 (1), clause (*e*), of the Income Tax Act does not apply. It is argued that such institutions, unless they are of the proprietary kind, are not worked for profit, and should therefore be exempt. But under the definition of "income" in Section 3, (5) of the Act both the income *and* the profits are liable, whereas only one or the other should be. In the opinion of this Government, only the income of clubs consisting of the sum total of

subscriptions should be taxed. I am also to add that, in the opinion of His Excellency in Council, the definition of "income" might advantageously be amended.

10. In conclusion, I am to say that, pending the decision of the Government of India on the questions raised above, instructions have been issued to postpone making any collections of income tax or taking any proceedings under the rulings of this Government.

Extract from the Proceedings of the Government of Madras, Revenue Department, No. 70 (Revenue), dated 22nd January 1892.

Read the following :—

Proceedings of the Board of Revenue (Separate Revenue),—dated 20th November 1891, No. 536.

Read the following :—

Proceedings of the Board of Revenue (Land Revenue),—dated 21st June 1887, No. 253.

Read the following :—

No. 293, dated 6th June 1887.

From—H. SEWELL, Esq., Acting Collector of South Arcot,

To—The Secretary to the Commissioners of Land Revenue.

I have the honour to inquire whether the head priest of a *mutt*, of which there is one in this district, known as Emberumana Jeeyar Mattam at Tirukoilur, can be assessed to income tax on account of gifts made to him by his disciples or members of the congregation during his visitation.

2. The income derived by these gifts is, it is said, devoted to feeding the donors' and his own retinue, and that very little is saved; but it is not stated to what purpose the savings, if any, are devoted. The head priest has, however, other trade and dealings* for which he has been taxed since 1882.

* *Sic.*

3. The Bengal Board of Revenue held (*vide* page 9 of Grimley's Manual) that voluntary contributions of visitors of Gya to the priests of that place are subject to assessment, except as regards such portion of it as may be proved to be devoted to keeping up temples and shrines.

4. I think that case is parallel to this one, and that the head priest of Tirukoilur is bound to account for the expenditure out of his gifts before he can claim exemption from taxation in respect of them. He has, however, not been taxed with reference to these gifts yet, but it is proposed to do so.

No. 253, dated 21st June 1887.

RESOLUTION.—The Collector is informed that, in the opinion of the Board, the priest may be taxed on all the income which he receives which he cannot satisfactorily show to have been expended on the temple or for charitable or religious purposes.

Read—

Petition from STRI JIR SWAMIGAL, of Vanamalai Mattam, Nanguneri Taluq, Tinnevelly District, dated 8th August 1891, praying for refund of the income tax that has been levied from him.

Reference on the above, dated 25th August 1891.

Referred to the Collector of Tinnevelly for remarks.

Read the following :—

No. 652, dated 8th October 1891.

From—G. S. FORBES, Esq., Acting Collector of Tinnevelly,

To—The Secretary to the Commissioners of Land Revenue.

I have the honour to reply to Board's reference, dated 25th August 1891, on the petition (Register No. 2686 of 1891) of the Jir Swamigal, of Vanamamalai Mattam, Nanguneri Taluq, appealing against his assessment to income tax.

2. The petitioner claims exemption under Section 5 (1) (*e*) of the Act, but the exemption applies only when the income is employed for religious and charitable purposes. The Board in its Proceedings No. 253, dated 21st June 1887, has ruled clearly that all income which is not satisfactorily shown to have been expended on such purposes is taxable. In the present case it is not proved to have been spent at all. On the contrary, the petitioner's agent clearly stated in his written statement before the Head Assistant Collector that only the wooden portion of the silverplated car, for the construction of which the large sums in question are intended, was in progress, and that the rest of the work, the really costly portion of it, was not to be commenced till the return of the Jir, which was not till after the close of the year for which the assessment was made. Moreover, it was practically admitted at the hearing that the money was not in fact spent, although it was intended to be spent in the manner stated. My reasons for holding that the mere intention to devote money to a religious object was not enough to exempt it from assessment are stated in my judgment.

3. The important records in the case are herewith submitted for reference.

No. 536, dated 20th November 1891.

RESOLUTION.—The Board, as now constituted, is of opinion that not only the sum which has been shown as *actually* expended on the temple or for charitable or religious purposes should be exempted from income tax, but also any sum that is to be *forthwith* expended for such purposes.

2. Board's Proceedings dated 21st June 1887, No. 253, (Land Revenue), will accordingly be modified by the addition of the words "or are about to be forthwith expended" after the words "have been expended."

3. The petition of the appellant will be forwarded to the Collector of Tinnevelly for disposal in accordance with the above remarks.

4. Appellant will be referred to the Collector, who has received orders on his case.

Order thereon by the Government of Madras.

The Government considers that the Board's ruling goes beyond the exemption allowed by clause (*e*), Section 5 of the Income Tax Act. Donations are not income derived from property employed for religious or public charitable purposes, and are therefore not exempt from the tax.

Extract from the Proceedings of the Government of Madras, Revenue Department, No. 122, dated 8th February 1893.

Read the following :—

Proceedings of the Board of Revenue (Separate Revenue), dated 28th June 1892, No. 342.

Read the following :—

No. 1467, dated 16th April 1892.

From—V. A. BRODIE, Esq., Acting Collector of South Kánara,

To—The Secretary to the Commissioner of Salt, A'bkári and Separate Revenue.

When inspecting the income tax registers of the Uppinangadi Taluk, I discovered that the Tahsildár had exempted the Uppinangadi temple from assessment on account of income exceeding Rs. 500 per annum, derived from interest on money lent and from the lease of the ferry at Uppinangadi, on the ground that this income was devoted to temple, *i.e.*, religious purposes, and ruled, that he was wrong in so doing, on the strength of the decision of the Board (Land Revenue) on the appeal of the Basel Mercantile Mission assessed in this district.—Board's Proceedings (Land Revenue) of the 14th July 1891, Miscellaneous No. 4916.

2. On the issue of Board's Proceedings (Separate Revenue) of the 20th November 1891, No. 536, which has, however, been since modified by the order of Government, communicated by Board's Proceedings (Separate Revenue) of the 18th February 1892, No. 108, the Tahsildár requested a reconsideration of my orders, on the ground that this income was certainly spent on temple purposes, and also on the somewhat strained argument that even if the words in Section 5 (1) (*e*) of the Act "solely employed for religious or public charitable purposes" qualify the word "property," and not the word "income," as the money and ferry are the property of a temple, the income derived therefrom is exempt; as the lending of the one and the leasing out of the other may both be considered different forms of the remunerative employment of *temple* property for the benefit and purposes of the temple, which must perforce be held to be religious purposes.

3. In my report on the appeal of the Mercantile Mission disposed of in the Proceedings of the Board (Land Revenue) above quoted, I raised the question whether the words in Section 5 (1) (*e*) "solely employed, &c." qualified the word "income" or the word "property," as this was not very clear from the wording of the clause and decisions; but on this point definite orders were not passed, though, as the Board held not only the income payable to the debenture-holders as interest, but also the surplus profits transferred to the Evangelical Branch of the Mission for the upkeep and extension of its Missionary enterprise, liable to tax, I have inferred that they considered the words to qulify the word "property," not the word "income."

4. I have the more readily come to this conclusion because if the words "solely employed, &c.," were intended to qualify the word "income," the conjunction "and" should have been inserted between them and the word "property," or at any rate words "derived from property" should have been separated by commas from the other words of the clause. Every one, too, whom I have asked to construe the sentence, has also expressed the opinion that as it stands these words qualify the word "property."

5. Under these circumstances, I respectfully solicit a ruling as to whether the words "solely employed for religious or public charitable purposes" in Section 5 (1) (*e*) qualify the word "income" or, which comes to the same thing, the words "income derived from property," or the word "property," to enable me to dispose of the Tahsildar's reference regarding the income of the Uppinangadi temple from ferry-rent and interest on money lent, for the Government of India does not appear ever to have issued any notification exempting the income of religious institutions from assessment, as they have in the case

of universities, &c. (Notification of 27th April 1886, No. 434). Personally, I am inclined to think that under the general rule that fiscal enactments are to be construed in favour of the subject, the words "solely employed, &c.," should be construed as qualifying the word "income" or, what is the same thing, the words "income derived from property," as this seems a possible construction; but I refer the question as already stated, because the decision of the Board in the appea of the Mercantile Mission seems to be based on the contrary view. The only reference I can find throwing light on the point in the Income Tax Manual is paragraph 10 of the Government of India Notification No. 593 of the 5th February 1886, and the form D appended thereto, which appear certainly to assume the rendering that the words qualify the word "income."

6. Whilst on this subject I would also ask whether the *tasdik* allowances of temples are liable to income tax where they exceed Rs. 500 per annum in amount, and also the income some temples receive from the Mysore State. The latter certainly seems taxable, but it has not yet been taxed. *Tasdik* allowances are not paid subject to the tax where they exceed Rs. 500, partly on the assumption that they are covered by Section 5 (1) (*e*), though this clearly is not so, and partly on the ground that these payments are made in lieu of assignments to land revenue resumed by Sir Thomas Munro when Kánara became British territory. This ground appears also to me to be of no validity; for whatever the origin of these allowances, they are now money payments of the nature of donations or subscriptions by the State, and were not income derived from *land* of the kind specified in Section 5 (1) (*e*) when the Act came into force, even though such allowances are usually paid on the beriz deduction system. I propose therefore to issue orders that when such allowances exceed Rs. 500 per annum, income tax should be deducted; but as the question is a general one, I should like to have the Board's approval and sanction before adopting the course, though, as the law now stands, it seems to be the only legal one. As regards the political expediency of taxing the income of religious institutions, I am very doubtful though, and would suggest that the Government of India might be moved to issue a notification similar to that of the 27th April 1886, No. 434, exempting the income of religious and charitable institutions, from whatever source derived, from assessment; for, as the law now stands, even the income of the Friend-in-Need Society appears to be taxable, in so far as it is derived from donations and subscriptions, and most of it must be. By straining the meaning of the word "educational" in the above-quoted Government of India Notification, temples might be held to come within its provisions as being "educational" institutions; but, so far as my observation goes, this would be a very strained application of the word, and this does not provide for the case of charitable associations where their income is not derived from property and they seem entitled to as great consideration or more.

Read the following:—

No. 1463, dated 14th May 1892.

From—W. A. WILLOCK, Esq., Collector of Vizagapatam,

To—The Secretary to the Commissioner of Salt, A'bkári and Separate Revenue.

Government in its Order No. 70, dated 22nd January last, ruled that donations to religious or charitable institutions are liable to pay income tax in the case of the Vanamamalai Mutt. My Treasury Deputy Collector in consequence deducted income tax on the grant paid by Government to the Waltair Orphan Asylum in April last. This is a grant equivalent to

the subscriptions raised which Government has long made in aid of this institution.

2. I doubt if the charge was correctly made. The word *person* is used in Section 7 of the Act—that under which the deduction was made. Section 3 defines person as including a firm and Hindu undivided family, thereby implicitly excluding institutions or a committee managing an institution. Section 23, however, contemplates the taxation of a committee, but the heading of the part of the Act (trustees, agents, manager and incapacitated persons) rather favours the idea that the word is used with regard to committees dealing with the affairs of persons in the proper sense of the word, and not to committees of institutions.

3. The question at issue is, in its most important form, whether temples are liable to taxation on the value of the gifts and offerings of devotees, and I request the Board's decision on the subject. I am not aware of any such assessment having been made yet.

No. 342, dated 28th June 1892.

RESOLUTION.—The questions raised in the papers read above will be submitted for the orders of Government.

2. The questions for decision are—

(i) Whether the words "solely employed for religious or public charitable purposes" in Section 5 (1) (*e*) of the Income Tax Act qualify the word "income" or the word "property."

(ii) Whether temples are liable to income tax on the value of the gifts and offerings of devotees, when such value exceeds Rs. 500 per annum.

(iii) Whether *tasdik* allowances of temples (*i.e.*, payment in money or by deduction from beriz, made in lieu of assignments of land revenue now resumed) and the incomes received by some temples from the Mysore State are liable, when they exceed Rs. 500 per annum.

3. As regards the first question, the Board is of opinion that the words referred to qualify the word "property." This seems the only logical interpretation, but its result is, if the ruling in Government Order, dated 22nd January 1892, No. 70, were also adopted, to practically nullify the exemption which Section 5 (1) (*e*) of the Act was obviously meant to allow. In the case quoted by the Collector, for instance, neither the ferry receipts, nor the interest on money lent, can be said to come within the section; for in both cases the receipts are derived from a *secular* use of the property from which they accrue. So again, if a temple own houses, let them out for trade or dwelling purposes, and appropriated the rent to religious services, &c., the exemption would still not arise, because the house from which the rent accrues is used for secular purposes.

4. Again the Madras Government in G. O., dated 22nd January 1892, No. 70, referred to above, practically says that *donations* for religious or charitable purposes are not exempt from income tax because, though they are property employed for religious or charitable purposes, they are not "income" accruing from such property. The Board, however, begs to submit that though a donation is not "income" to the donor, it may be so to the donee. If, for instance, *A* puts a rupee into the collection plate when he goes to church that rupee becomes part of the fund from which the church meets its ordinary expenditure. To the church it is income: and as it is derived from property which *A* has devoted to religious purposes, it is, the Board submits, exempt from taxation as a church receipt under Section 5 (1) (*e*) of the Act. The case of the donations to the Tinnevelly temple dealt with in the

Government Order under reference is of a similar nature. And if the Government Order is right, then, not only was the ruling in Board's Proceedings, dated 20th November 1891, No. 536, which, it disallowed, wrong, but also the previous ruling in Board's Proceedings, dated 21st June 1887, No. 253 (reprinted in the later Proceedings), with which Government did not interfere.

5. As the law now stands, and if the interpretation put by Government on Section 5 (1) (*e*) of the Act were acted upon, religious and charitable institutions will practically get no relief at all under that section. The donations on which they rely for their upkeep are declared taxable, and any income they may derive from investments is in the same predicament, since the property from which it comes is being applied for the time being to secular ends. As Mr. Brodie says, the Friend-in-Need Society would, for instance, be taxable in respect of the subscriptions it receives; so also would every church or temple be taxable in respect to its offertories.

6. It requires to be noted in this connection that paragraph 10 of the Government of India Notification, dated 5th February 1886, No. 593, printed on pages 27 to 29 of the Income Tax Manual, is not in accordance with Section 5 (1) (*e*) of the Act as the Board interprets it in paragraph 3 of these Proceedings. The *property, i.e.*, the sum represented by the securities, is not necessarily being used at the time for religious or charitable purposes. It may, for example, be employed, if the securities are Government ones, in a frontier expedition.

7. The best solution of the difficulties above brought to notice would probably be that suggested by the Collector of South Kánara, *viz.*, a notification by the Government of India under section 6 of the Act, similar to that which has already been issued in the case of universities, &c., (*vide* Government of India Notification, dated 8th February 1888, No. 676, communicated in G. O., dated 13th March 1888, No. 217).

8. As regards the *tasdik* allowances referred to in question (iii), the Board agrees with the Collector of South Kánara that, however they originated, they are now, and have been for many years past, donations or subscriptions by the State, and stand, therefore, on the same footing as the usual donations of private persons referred to in paragraph 4 above.

9. As regards paragraph 2 of the second paper read above, the Collector of Vizagapatam will be informed that Section 3, clause (7) of the Income Tax Act should be read with the definition of "person" in Section 2, clause (3) of the General Clauses Act (I of 1868) which makes it include "any company, or association, or body of individuals." The Collector appears to have made his query with reference to Sections 7—9 and 14—17 of the Income Tax Act, which speak of the taxation of *persons*. But even so a temple, or orphanage, or charitable institution would be taxable, unless otherwise exempt, under the definition above quoted.

Order thereon by the Government of Madras.

The Government is unable to accept the views expressed in the Board's Proceedings read above. In the first place the expression "solely employed for religious or public charitable purposes" in clause (*e*) of section 5 (1) of the Income Tax Act qualifies the word "income" not "property," as supposed by the Board. Consequently, income which is derived from property, and which is also solely employed for religious or public charitable purposes, is exempt; if either condition fails, the income is taxable. The above construction is in accordance with the wording of Form D appended to the Government of India Notification, dated 5th February 1886, No. 593, and is also less strained than the Board's. Under the latter it would be difficult to conceive any kind of property which can be solely

employed for religious or public charitable purposes, and which brings in an income at the same time. As a matter of fact, it is only the rents or interests accruing from houses or securities which are employed for these purposes and it is immaterial to what object the houses may be devoted or in what kind of business the securities may be invested.

2. With reference to the case reported on by the Collector of South Kánara, the Government is of opinion that the ferry-rents and the interest derived from money lent are income derived from property and that, if devoted to religious uses, they would be exempt.

3. The Government has already decided that chance donations and subscriptions are taxable, on the ground that they do not constitute income derived from property.

4. The Government doubts if the Government of India will be prepared to exempt donations and subscriptions to religious and charitable institutions, offertories and all such casual receipts, seeing that the exemption in clause (*e*) was purposely limited to the income derived from *endowments*, and that its extension to all sums contributed for religious and public charitable purposes would be likely to give rise to evasions of the tax (*vide* also note I under clause (*e*) of Section 5 (1) at page 8 of Grimley's Income Tax Manual).

5. The third question submitted by the Board for the decision of Government is whether *tasdik* allowances should be exempted from payment of income tax. These allowances are defined by the Board to be "payments in money or by deduction from beriz, made in lieu of assignments of land revenue now resumed." It appears to His Excellency the Governor in Council, however, upon a careful examination of the history of *tasdik* allowances, that their origin cannot, except in a few districts, be traced, with certainty, to the resumption by the State of lands formerly belonging to religious bodies, and that probably in the great majority of cases the payments in question have been made as money payments from a period anterior to the commencement of the British rule. In these circumstances, the Government is not prepared to recommend to the Government of India that this class of incomes be exempted from the deduction of income tax. In practice, however, it will be found that most of the *tasdik* allowances are already exempted under clause (*j*) of section 5 (1) of the Income Tax Act.

Extract from the Proceedings of the Government of Madras, Revenue Department,—No. 547 (Revenue), dated 21st June 1893.

Read the following :—

Proceedings of the Board of Revenue (Separate Revenue),—dated 16th May 1893, No. 210,

Read the following :—

No. 1170-Ver., dated 17th April 1893.

From—J. N. ATKINSON, Esq., Acting Collector, Kistna,

To—The Secretary to the Commissioner of Salt, A'bkári and Separate Revenue.

The Government has ruled in paragraph 4 of its Order No. 122, Revenue, dated 8th February 1893, communicated in Board's Proceedings, No. 63, dated 15th February 1893, that subscriptions to and offertories in churches, and all similar casual receipts should be assessed to income tax. Clubs which are not of the proprietary kind are exempted from taxation, solely on the ground that the income is ordinarily derived from the subscriptions of the members, which are expended for the purposes of the club, and not with the object of making a profit—*vide* reply to query No. 58 at page 69 of Grimley's

Income Tax Manual. The same principle that renders clubs exempt, *viz.*, that the receipts are not expended with the object of making profit, seems to me to apply in the case of church offertories and the like. For instance, the offertories in St. Mary's Church in Masulipatam are expended partly on church lights, partly on the pay of a sweeper and similar items (*i.e.* for the purposes of the worshippers), and partly on charity (*i.e.*, certainly not for profit). In the foregoing circumstances, I have the honour to request instructions whether I may proceed to assess income derived from such offertories.

No. 210, dated 16th May 1893.

RESOLUTION.—The principle on which the Bengal ruling quoted by the Collector is based is opposed to the ruling of Government in paragraph 4 of G. O. No. 122 (Revenue), dated 8th February 1893, communicated with Board's Proceedings, No. 63 (Separate Revenue), dated 15th February 1893, and the Board is unable to see how that principle can be reconciled with the plain meaning of clause (*e*), Section 5 (1) of the Income Tax Act. The Collector should follow the ruling of the Madras Government.

Extract from the Proceedings of the Board of Revenue (Separate Revenue),—No. 2204-Mis., dated 13th June 1893.

Read again—

Board's Proceedings (Separate Revenue),—No. 210 (Press), dated 16th May 1893.

Read also the following :—

No. 1704-Ver., dated 3rd June 1893.

From—J. N. ATKINSON, Esq., Acting Collector of Kistna.

To—The Secretary to the Board of Revenue, Madras.

With reference to Board's Proceedings, No. 210 (Press), dated 16th May 1893, I have the honour to say that on the principle which appears to be therein adopted I am proceeding to assess all clubs in this district in which the amount of subscriptions and other payments amounts to or exceeds the taxable minimum. I request to be informed if I am right.

RESOLUTION.—In the second paper read above, the Collector of Kistna reports that he is assessing all the clubs in the district on the principle which appears to be adopted in the Board's Proceedings again read above.

2. The principle which the Collector was told to follow in these Proceedings was that enunciated by G. O. dated 8th February 1893, No. 122 (Revenue), wherein it is declared that chance donations and subscriptions are taxable on the ground that they do not constitute income derived from property. In accordance with this ruling, the Collector was told that offertories could not be exempted, and that the Bengal ruling which he cited could not be applied, being opposed to the ruling of this Government.

3. The liability of subscription to clubs to taxation seems to the Board to be a logical deduction from the orders as they now stand, as it is difficult to distinguish between the subscriptions paid in the way of offertories by the members of a church towards a common object, such as the maintenance of the buildings in which they assemble to worship, and the subscriptions paid monthly by members of a small club towards the upkeep of a building in which they assemble to play cards or read papers. In the latter case, indeed, both the conditions specified by Government in the G. O. above quoted fail,

as the income is not derived from *property* or devoted to a public charitable purpose.

4. It seems, under the orders of Government above alluded to, however, to be wrong to include payments other than subscription in the assessable income, as the Collector appears to have done, since these payments are in many cases for liquor or provisions supplied, and are, therefore, to be distinguished from donations and subscriptions.

5. The whole question turns on the interpretation of Section 5 (1) (*c*) of the Income Tax Act. In its proceedings dated 28th June 1892, No. 342, the Board gave its opinion that the words "solely employed for religious or public charitable purposes" qualified the word "property," and deprecated the limitation of the words "derived from property to property in the possession of the assessee." In Government order, dated 22nd January 1892, No. 70 (Revenue), Government appears to have read the clause in the same sense as the Board, as the words "employed for religious or public charitable purposes" in that order obviously qualify the word "property" and not the word "income," but in the subsequent order (Government Order, dated 8th February 1893), No. 122 (Revenue), Government adopts a different construction, apparently in view of the wording of Form D appended to Government of India Notification, dated 5th February 1886, No. 593, and because it was found difficult to conceive any kind of property which could be solely employed for religious or public charitable purposes, and which brought in an income at the same time. It is true that the wording of Form D suggests the interpretation adopted, but in Government Order No. 55, dated 1st February 1889, Government took the opposite view and held that the net income of the Basel Mission was liable to assessment, because it was not derived from property solely employed for religious or public charitable purposes. The net income in this case was devoted to religious and charitable purposes; so that there is no doubt that the qualifying clause was then considered to relate to the word "property."

6. In view of the fact that the assessment of offertories, whether to churches or temples, and of clubs and similar institutions supported by the voluntary contributions of members, apart from any consideration as to whether the income so derived is devoted to the object of making a profit or not, is likely to cause a considerable amount of irritation and discontent, the Board respectfully begs to submit the question for the reconsideration of Government.

7. Under the Board's interpretation of the clause [*vide* Board's Proceedings, No. 342, dated 28th June 1892 (Separate Revenue)], the income of religious or public charitable institutions derived from donations or subscriptions would be exempt, and clubs, though not public charitable institutions, should, the Board thinks, be exempt on the ground that no income in the sense of gain or profit is made; the subscriptions of members being merely contributions towards a definite expenditure which they mutually agree to incur for their personal amusement.

8. If, however, the present rule is to continue in force, the Board would suggest the propriety of admitting, as a set-off against the receipts from donations and subscriptions, the expenditure incurred during the year of assessment on account of the objects of the institution.

Extract from the Proceedings of the Board of Revenue (Separate Department).

No. 2213, Mis., dated 15th June 1893. Read again—

Proceedings of the Board of Revenue (Separate Revenue), —dated 15th May 1893, No. 1786-Mis., forwarding to

the Collectors of Coimbatore and Salem, for early report, petition to Government from Subromania Sastriah, Agent to Sringari Mutt, appealing against the imposition of income tax.

Read also the following :—

Dated 25th May 1893.

From—The Collector of Coimbatore ;

To—The Secretary to the Board of Revenue.

[*Reference on No. 883—Board.*]

With reference to G. O. No. 1749, dated 10th May 1893, communicated with Board's Proceedings, No. 1786, dated 15th May 1893, I have the honour to submit a copy of Mr. Sturrock's order on the objection petition of the Agent of the Sringari Mutt.

2. The petitioner does not say that his income is too highly estimated, but that it is not taxable.

3. I understand that Mr. Sturrock considered that although the petitioner was legally liable to pay the tax, Government should be moved to exempt him. I therefore suggest that Mr. Sturrock may be consulted. I am personally of opinion that money which is spent on feeding Bráhmins and other similar objects should not be exempted from income tax.

Read also—

Dated 12th June 1893.

From—The Collector of Salem,

To—The Secretary to the Board of Revenue.

[*Reference on No. 2330-Eng.*]

With reference to Board's Proceedings, dated 15th May 1893, No. 1786-Mis., I have the honour to report as follows.

2. The Collector of Coimbatore, in his letter dated 8th February 1893, No. 181, stated that the Jagath Guru of the Sringari Mutt, who visited a portion of his district on his way to Ramaswaram, left Karur (Coimbatore District) for Mohanur in this district, and that the Guru received Rs. 56,516 by way of gifts in his district, and requested that the same might be taken into account along with any donations he might receive in this district, in assessing the Guru to income tax for the year 1892-93.

3. As there was some delay in obtaining information in regard to the Guru's income in this district, from the Divisional Officers, the Collector of Coimbatore was requested to assess the Guru separately on the income derived in his district, and informed that steps would be taken to assess the Guru separately in this district, if necessary.

4. The replies received from the Sub-Collector, the Head Assistant Collector, and the Head-quarters Deputy Collector showed that the Guru did not pass through their Divisions. The General Charge Deputy Collector reported that when the Guru had encamped at Mohanur (Namakal Taluk of the district) he received presents amounting to Rs. 1,400, the whole of which he spent in feeding the poor of all castes, and that when he had encamped at Bhavani (Bhavani Taluk of the Coimbatore District) the Mahajans of Komarapalaiyam and other river adjoining villages of the Trichengode Taluk gave presents to him amounting to Rs. 1,325. It was not known whether the latter sum of Rs. 1,325 was included in the sum of Rs. 56,516 reported by the Collector of Coimbatore to have been received in his district; and it was too late to ascertain if it were so from the Collector of Coimbatore. I thereupon, in my memorandum, dated 18th March 1893, No. 844, requested the General Charge Deputy Collector to assess the Guru

on the income of Rs. 2,725, informing him at the same time that, if it appeared on objection petition (if one was presented) that the sum of Rs. 1,325 had been taken into account by the Collector of Coimbatore in assessing him in that district, he should reduce the tax accordingly.

5. The General Charge Deputy Collector assessed the Guru accordingly to a tax of Rs. 70-15-5 on the income of Rs. 2,725. He reports that the Guru objected to the imposition of the tax, on the ground that the income was given in charity, and that he dismissed the objection petition on the ground that the income was assessable under G. O., dated 18th February 1893, No. 122 (Revenue), communicated in Board's Proceedings, dated 15th February 1893, No. 63.

6. The records connected with the objection petition, together with the General Charge Deputy Collector's letter, dated 4th June 893, reference on No. 1514-Eng., are herewith submitted as per list enclosed.

Read also—

No. 1557, dated 13th June 1893.

From—The Collector of Madras;

To—The Secretary to the Board of Revenue.

I have the honour to reply to Board's reference G. R. No. 5035, dated 7th June 1893.

2. With regard to the legal position, I have nothing to add to what I have said in my order, of which copy has been forwarded by Mr. Dance.

3. With regard to the equity of the case, it seems to me that clause *(e)*, Section 5 of the Income Tax Act gives distinct expression to the view of the Legislature that revenue should not be derived from the income employed for religious purposes, and the limitation of the exemption to income derived from property does not appear to be based on any principle, but to have been rendered necessary by the practical difficulty of guarding against fraud referred to in paragraph 4 of G. O. No. 122, dated 8th February 1893. In the case, however, of recognized religious institutions like the Sringari and other similar "Mutts," it cannot be said that this danger exists any more with regard to one kind of income than another; and I think that the Government of India might be moved to issue a notification as suggested in paragraph 7 of Board's Proceedings, No. 342, dated 28th June 1892.

4. When the only point for consideration is whether income from voluntary contributions should be put on the same footing as income derived from property, Mr. Dance's reference to the nature of the religious objects on which the funds are expended seems to me to be beside the question.

5. The enclosures of the Board's reference are returned.

RESOLUTION.—The reports of the Collectors of Coimbatore, Salem, and Madras read above will be submitted to Government with reference to its order, dated 10th May 1893, No. 1749.

2. The Board has in another connection in its (Board's) Proceedings, No. 2204-Mis., dated 13th June 1893, recently asked Government to reconsider the ruling contained in G. O. No. 122, dated 8th February 1893, on which the assessments now appealed against are based.

3. The second assessment imposed by the Collector of Salem would appear to be illegal,—*vide* G. O., dated 15th July 1886, No. 587 (Revenue), printed at page 82 of the Income Tax Manual.

Extract from the Proceedings of the Government of Madras, Revenue Department,—No. 676, dated 25th July 1893.

Read again—

G. Os., dated 22nd January 1892, No. 70; 8th February 1893, No. 122; 21st June 1893, No. 547.

Read again—

G. O., dated 10th May 1893, No. 1749, referring to the Collectors of Salem and Coimbatore for report petition from Subramania Sastriah, Agent, Sringari Mutt, against the imposition of income tax.

Read also—

Proceedings of the Board of Revenue (Separate Revenue), dated 13th June 1893, No. 2204, and 15th June 1893, No. 2213.

Order thereon by the Government of Madras.

The questions raised in the foregoing papers will be referred for the decision of the Government of India; meanwhile the Board will be directed by telegram to issue orders to all Collectors to postpone making any collection of income-tax or taking any proceedings under G. Os., dated 22nd January 1892, No. 70, and 8th February 1893, No. 122, pending further instructions.

No. 385-S. R., dated 26th January 1894.

From—J. F. FINLAY, Esq., Secretary to the Government of India, Finance and Commerce Department,

To—The Secretary to the Government of Madras, Revenue Department.

I am directed to acknowledge the receipt of your letter No. 677, dated the 25th July 1893, submitting, for authoritative decision, certain questions which have arisen in connection with the imposition of the tax leviable under Act II of 1886.

2. In consequence of the existence of some uncertainty as to the correct interpretation of the terms of Section 5 (1), clause (*e*), of that Act, doubts have arisen as to the extent to which the incomes of temples, churches and other religious or charitable associations are liable to assessment, especially in so far as the incomes may consist of casual donations or subscriptions. In this connection reference is made to the case of the Jagath Guru of the Sringari Mutt in Mysore, whose income consisting of sums contributed by his disciples has been locally assessed to income tax, although it is alleged to be devoted exclusively to religious and charitable purposes, and finally the question is raised whether the receipts of clubs are liable to taxation as "income."

3. I am to say that the Government of India have already decided that the words "solely employed for religious or public charitable purposes" in Section 5 (1), clause (*e*) of the Act qualify the word "property," and not the word "income," and that the income derived from offerings to shrines and temples is exempt from income tax. A copy of the papers * containing the decision of the Government of India on the subject is enclosed.

*From the Government of the Punjab, No. 1367, dated the 20th June 1887, and enclosures.

To the Government of the Punjab, No. 4206, dated the 6th August 1887.

Proceedings of the Government of the Punjab, in the Financial Department, for May 1889.

To the Government of the Punjab, No. 4199, dated the 14th August 1889.

From the Government of the Punjab, No. 209 S., dated the 19th June 1890.

To the Government of the Punjab, No. 3504, dated the 18th July 1890.

4. Although, however, voluntary donations or subscriptions employed for religious or charitable purposes should not be held, as regards any religious or charitable institution, to form an income liable to taxation, the personal support or expenditure of a minister of religion is not, as regards the taxation of his income, a religious or charitable purpose. If, as would appear from the papers accompanying your letter No. 3708, dated the 10th October 1893, the offerings received by the Guru, referred to in paragraph 8 of your letter under acknowledgment, were made to him personally, and not to any temple, or idol, then, according to the principles above stated, the Guru would be assessable on the amount of such customary offerings in so far as they can be considered as in the nature of a stipend or customary offering made to him for his personal support, on account of his position as Guru, and not for employment in religious or charitable purposes.

5. It has, however, been represented to the Government of India that the Guru, who is a resident of Mysore, and is entirely outside the operation of the Income Tax Act, so far as his residence is concerned, is the head of a large religious order which has shrines scattered all over India to which he pays visits in some kind of state, and on these visits he collects large donations from his disciples, &c. It has also been represented that the Guru himself is a "Sanyasi" or religious ascetic, and, as such, is incapable of acquiring personal property; that, when on tour, he travels with a large retinue, and that a considerable part of the offerings received by him no doubt goes towards the maintenance of this retinue. If the circumstances of the case have been correctly represented, the Government of India, I am to say, consider it doubtful whether, even if the Guru is technically liable to income tax in respect of offerings received by him on his tour through a district in the Madras Presidency, it is advisable to raise the question of his liability. I am accordingly to request that the Government of India may be favoured with an expression of the opinion of His Excellency the Governor in Council in the matter.

6. As regards clubs and societies generally, not engaged in trade or in any pursuit having gain for its object and having no realised property whatever and no income except that derived from the subscriptions of their members, which subscriptions are expended for the purpose of the club or society to which they are made, I am to explain that such institutions are not liable to income tax in respect of such subscriptions which are not in reality income or profits, but represent the expenditure of the members of the particular club or society for their common purposes. This principle, however, does not apply in the case of a proprietary club which is usually maintained for the purpose of producing an income to the proprietors. The income of such a club would therefore be taxable. The value of any houses of which any club is the occupying owner is also taxable.

No. 267 (Rev.), dated 20th April 1894.

From—The Honourable Mr. E. GIBSON, Acting Secretary to the Government of Madras,

To—The Secretary to the Government of India, Finance and Commerce Department.

Adverting to paragraph 5 of Mr. Finlay's letter, dated 26th January 1894, No. 385-S.R., I am directed to state that His Excellency the Governor in Council entirely concurs in the view therein expressed and considers that the Jagath Guru of the Sringari Mutt in Mysore should be exempted from payment of income tax. I am to request that the final orders of the Government of India on the subject may be communicated to this Government at an early date.

2. With reference to the ruling in paragraph 3 of the letter under reply, *viz.*, that the words "solely employed for religious or public charitable purposes" in Section 5 (1) (*e*) of the Income Tax Act qualify the word "property" and not the word "income," I am to say that this Government is still in doubt as to what should be done in the case of a temple owning property such as lands, buildings, &c., from which it derives an income, but which property is not solely employed for religious or public charitable purposes. Under the above ruling it would seem that such income, though it may be devoted to religious or public charitable purposes, is liable to income tax, and I am to enquire whether the Government of Madras has correctly apprehended the instructions of the Government of India. For instance, a temple is the owner of a ferry, and devotes the receipts therefrom to religious purposes. In this case it is clear that it is the income and not the property which is "solely employed," &c. Under the above ruling the receipts from the ferry would be liable to income tax, as they are derived from property which is not employed for religious purposes. But as His Excellency the Governor in Council believes that such is not the intention of the Government of India, he would suggest that Section 5 (1) (*e*) of the Income Tax Act should be altered to run in either of the following ways :—

"Income derived from property *and which* is solely employed, &c.," or

"Income which is solely employed, &c.."

No. 1082- S.-R., dated 5th March 1895.

From—G. H. R. HART, Esq., Officiating Assistant Secretary to the Government of India, Finance and Commerce Department,

To—The Secretary to the Government of Madras, Revenue Department.

I am directed to acknowledge the receipt of your letter No. 267, dated the 20th April 1894, and to say that the Governor General in Council is pleased to authorize the exemption of the Jagath Guru of the Singari Mutt in Mysore from the payment of income tax.

2. As regards the questions raised in paragraph 2 of your letter, I am to say that it does not seem desirable to attempt to give an exhaustive definition of the expression, "solely employed for religious or public charitable purposes," in Section 5 (1) (*e*) of Act II of 1886, but that property (1) which is occupied exclusively for religious or public charitable purposes, or (2) the rent of which is employed exclusively for such purposes—not as a mere voluntary dedication, but under some trust or legal obligation—is, in the opinion of the Government of India, property "solely employed" for such purposes. As regards the particular case of the ferry referred to in your letter, I am to add that if such ferry were let to a tenant, and the rent received were applicable only to religious uses, such rent would in the hands of the temple as owner be income derived from property solely employed for religious purposes, but the fees received by the tenant from working the ferry as a business would be profits of the business and taxable as such under Act II of 1886, and that if, instead of letting out the ferry, the temple authorities were to attempt to work it for profit themselves, they should be considered as embarking on a secular business and liable to taxation accordingly.

(G. I., F. & C., No. 2064-S. R., dated 2nd May 1895; *vide* G. R. No. 1697, dated 23rd idem.)

50. The opinion of the Honourable the Advocate General, contained in the following correspondence, on the question of liability to income tax of income earned and received in a Native State but brought or remitted into British India, should be acted upon :—

No. 3511-S. R., dated 24th July 1895.

From—J. E. O'CONOR, ESQ., C.I.E., Assistant Secretary to the Government of India, Finance and Commerce Department;

To—The Solicitor to the Government of India.

I am directed to request that you will lay before the Honourable the Advocate General, Bengal, for his opinion, the following statement of a case which has arisen regarding the levy of income tax on the salary and fees received by the Honourable Mr. P. M. Mehta in the Junágad State.

Mr. Mehta holds the appointment of Judicial Adviser to the Junágad State or some appointment of that nature, and is paid a fixed salary in respect of such appointment by the Junágad State. Mr. Mehta has a family residence in Bombay, his family reside there, and his salary after payment of it to him at Junágad is from time to time brought by him to Bombay. It appears that during Mr. Mehta's absence from the State no payment of salary is made to him, but that his salary is allowed to accumulate at Junágad until it suits him to go there when it is paid to him and the whole or part of it is brought back to Bombay with him. Mr. Mehta disputes his liability to pay income tax in respect of the salary while the Income Tax Collector claims to tax it.

The Honourable the Advocate General should be referred to Section 3 of the Income Tax Act, II of 1886, sub-section (5) and to the second schedule to the Act, and his opinion should be requested whether the salary or portion of it so paid in Junágad and brought to Bombay is assessable to income tax.

2. A question has also arisen whether when a barrister, whose residence is in Bombay, earns fees by occasional practice in Native States, and such fees are paid in the Native States, but brought or remitted to Bombay so as to form part of general funds there, the fees are liable to be charged with income tax.

It has been ascertained that the practice regarding the levy of income tax in such cases has not been uniform; and I am to request that you will obtain and furnish to the Government of India the opinion of the Honourable the Advocate General on the question.

No. 642, dated 30th July 1895.

From—W. K. EDDIS, Esq., Solicitor to the Government of India;

To—The Secretary to the Government of India, Finance and Commerce Department.

Referring to your No. 3511-S.R. of the 21st (? 24th) instant, I have the honour to forward herewith copies of the questions submitted to the Honourable the Officiating Advocate General and his opinion thereon :—

Questions submitted to the Honourable the Officiating Advocate General for his opinion.	*Opinion of the Honourable the Officiating Advocate General.*
(1) Whether, under the circumstances stated, the levy of income tax on the salary and fees received by the Honourable Mr. P. M. Mehta in the Junágad State can be upheld?	(1) and (2) I am of opinion that inasmuch as the salary and fees paid to the Honourable Mr. P. M. Mehta are earned by and paid to him in the Junágad State, outside British India, they cannot be said to be income on (? or) profits accruing and arising or received in British India within the meaning of Section 3 (5) of Act II of 1886, and therefore income tax cannot be levied on them as insisted upon by Mr. Mehta.
(2) Whether, having regard to Section 3 of the Income Tax Act, II of 1886, Sub-section (5) and to the second schedule to the Act, the salary (or portion of it so paid in Junágad and brought to Bombay is assessable to income tax or not?	
(3) Whether, when a barrister whose residence is in Bombay earns fees by occasional practice in Native States, and such fees are paid in the Native States, but brought or remitted to Bombay, so as to form part of general funds there, the fees are liable to be charged with income tax?	(3) If the fees in question are earned by and paid to the barrister in Native States outside British India, they are not assessable for income tax, for the reasons given in my answers to the previous question.
(4) And generally, as to the question raised in the letter now sent.	(4) Generally. The law being clear, the practice should also be uniform, and no income tax can legally be levied in respect of such fees.

(G. I., F. & C., No. 4180-S. R., dated 3rd September 1895; *vide* G. R. No. 3295, dated 25th idem.)

51. The following correspondence on the same question has been circulated to all Income Tax Officers for information and guidance in continuation of Government Resolution No. 3295, dated 25th September 1895:—

No. 92-T.F., dated the 19th May 1896.

From—The Honourable H. H. RISLEY, C.I.E., Secretary to the Government of Bengal, Financial Department,

To—The Secretary to the Government of India, Finance and Commerce Department.

With reference to your letter No. 4180-S. R., dated the 3rd September 1895, and enclosure, communicating the opinion of the Honourable the Advocate General on the question of the liability to income tax of income earned and received in a Native State but brought or remitted

into British India, I am directed to submit, for the information of the Government of India, the accompanying copy of a letter from the Board of Revenue, No. 324-B., dated the 14th April 1896, together with a copy of the opinion expressed by the Advocate General on the point raised by the Board.

No. 324-B., dated the 14th April 1896.

From—The Officiating Secretary to the Board of Revenue, Lower Provinces,

To—The Secretary to the Government of Bengal, Financial Department.

With reference to Government Order No. 429-T.F., dated the 18th September last, forwarding copy of papers containing the opinion of the Advocate General on the question of liability to income tax of income earned and received in a Native State but brought or remitted subsequently into British India, I am directed to submit the following for the consideration and orders of Government.

2. In 1894 a question was raised by the Commissioner of the Dacca Division as to whether the income accruing to a resident of the Dacca District from his business in Kuch Bihar was liable to taxation. It was held by the Board that if the assessee received the income in British India, that is, if it was remitted to him in British India, he was liable to income tax in respect of it. This ruling has been observed in Dacca, but the Commissioner in a recent reference has brought to notice that it is hardly in accordance with the opinion of the Advocate General above referred to.

3. The Advocate-General's opinion seems in Mr. Grimley's opinion only to cover the case of salary and fees earned and paid in foreign territory, and is doubtless correct, as such salary and fees can scarcely be said to have been received in British India, but the case of income derived from trade is different where the head house is in British territory and a business is carried on in Native territory by a branch house or by an Agent, the profits being remitted from time to time to the head house. Mr. Grimley has had several cases of this kind in Chota Nágpur which is surrounded by Native States and has invariably decided that the income received by a firm in British territory is liable, although it may have been earned in Native State.

4. In this connection I am to invite the attention of Government to Financial Department Order No. 12370, dated the 21st December 1860, given as Note I to Section 3 (5), page 3 of the Income Tax Manual, and to enquire whether Mr. Grimley is right in restricting the ruling founded on the Advocate-General's opinion to salary and fees earned and paid in a Native State, and in deeming it not applicable to trade profits earned in a Native State but forwarded to the head firm in British territory.

Opinion.

I am of opinion that Mr. Grimley is right in distinguishing the ruling founded on the Officiating Advocate-General's opinion as applicable only to salary and fees earned and paid in a Native State and in deeming it not applicable to income earned in a Native State but forwarded to a person in British India. In the case of a remittance from a Native State to a person in British India, the income is clearly received in British India within the meaning of Section 3 (5) of Act II of 1886.

(Resn. of the G. of I. No. 2460-S. R., dated 12th August 1896; G. R. No. 2215, dated 4th January 1896.)

52. Fees or honoraria paid by Government to Examiners for conducting examinations cannot be regarded as a salary or gratuity and taxed as such under Part I of Schedule II of the Act unless it is actually part of the officer's recognised duty to conduct such examinations. If it is not part of his duty, and if he is simply invited to do certain work which might equally well be done by a non-official on similar invitation, the fee which he receives is 'income,' not salary, and the disbursing officer is not concerned with the recovery of income tax on the amount. (G. of I. Resn. No. 2268-S.R., dated 26th May 1896; G. R. No. 2005, dated 12th June 1896.)

53. The following opinion is expressed by the Honourable the Advocate General, Bombay, on the question whether the amount received by a person as compensation for bodily injuries sustained by him is liable to income tax or not:—

"I think that the sum of Rs. 1,000 paid to Mr. —— as compensation for the injuries he received is not a gratuity within the meaning of Section 3 (5) of Act II of 1886. Gratuity means 'free gift,' and although there may not have been any legal obligation upon Government to make the payment, it was made in consideration of the injuries Mr. —— received in the performance of his duty and cannot properly, I think, be considered as a gratuity liable to income tax. I also think it cannot be taxed as part of Mr. ——'s income or profits.

"I think the compensation paid to a passenger by a Railway Company for injuries received while travelling is not liable to income tax. The amount of such compensation is not received as income or profits, nor as a gratuity. It is a sum which the Railway Company are legally bound to pay and is in the nature of a payment on capital account, the object being to compensate the recipient during the remainder of his life for the injuries he has received."

(G. R. No. 5246, dated 14th December 1897.)

PART II.—EXEMPTIONS, REMISSIONS AND REFUNDS.

1. The proceeds of the sale of ghee, if it comes under produce as defined in Section 5 (*b*) (III) of the Act, are exempt from payment of the tax.

As to the question whether the rent of a house in which a cultivator resides, or which is kept apart for his cattle, should be deemed a source of income and assessed, the terms of Section 5 (1) (*c*) are quite clear. If the cultivator has a house which he requires as a dwelling-house, &c., in the village in which he cultivates land it would be exempt.

The salary paid by a Native State to a resident of British India who is in service out of British India is exempt.

Income from whatever source is exempt if it is solely employed for religious purposes. The source from which the income is derived is not material.

(G. R. No. 964, dated 3rd April 1886.)

2. Salaries paid to British subjects in the service of Native States by those States are not liable to the tax. (G. R. No. 990, dated 6th April 1886.)

3. Forest lands, on which quit-rent is paid, may be regarded as land used for agricultural purposes and the income derived therefrom exempted from the payment of income tax. (G. R. No. 2398, dated 10th August 1886.)

4. On the analogy of Government Resolution No. 2398, dated 10th August 1886, income tax should not be levied on the Inámdár's share of forest income in a Sharákati village, the forest of which is under the management of the Forest Department, a moiety of the net income realized, when forest compartments are sold, being paid to the Inámdár after deducting quit-rent. (G. R. No. 3495, dated 10th October 1895.)

5. The wife of a European British subject in Government service whose salary is taxed under Part I, who holds securities in her own name and has her separate property, the interest on which does not reach Rs. 500 per annum, and who has no other income, is entitled to a certificate of exemption under Schedule II, Part III. (Adv. Gen., No. 29, dated 12th June 1886; *vide* G. R. No. 1814, dated 24th idem.)

6. The Income Tax Act does not require applications for certificates of exemption under Part III of Schedule II, and Clause (*e*), paragraph 1 of Section 5, to be verified by the assessee, or even allow them to be verified. They differ from petitions of objections under Section 25, nor do they come under the head of declarations under Section 18-2. (G. R. No. 2197, dated 26th July 1886.)

7. Amals unquestionably consist of 'revenue derived from land,' and on the principle that enactments which impose taxes must be liberally construed in favour of the subject, it must be held

that such income falls within the exemption specified in Section 5 (*a*) of the Income Tax Act.

For the same reasons cash assignments from Land Revenue such as the Bábti, Mokása, and Sáhotra in the Deccan are also exempt. (L. R. Nos. 1526, dated 30th November 1886, and 1625, dated 17th December 1886; *vide* G. Rs. Nos. 3857, dated 20th idem, and 113, dated 11th January 1887.)

8. Foreign Consuls residing in India are exempted from the payment of Indian income tax on their official salaries and fees. (G. I., F. & C., Nos. 2478, dated 12th May 1887, and 4162, dated 5th August 1887; *vide* G. Rs. Nos. 1321, dated 28th May 1887, and 2183, dated 15th August 1887.)

9. The following opinion (No. 34, dated 26th November 1887) of the Honourable the Advocate General was communicated to all Income Tax Collectors for information and guidance :—

"I think that the portion of the income of the Goculdás Tejpal Charities employed for religious or public charitable purposes in Cutch is entitled to be exempted from income tax under Section (5) (*e*) of Act II of 1886. That clause does not limit the charities which are to have the benefit of the exemption therein contained to charities within British India; and I do not think it possible to infer such a limit from the words in Section 1 declaring that the Act extends to the whole of British India.

"The exemption in Section 5 (*e*) is expressed in vague and wide words, and possibly covers many cases which have no special claim to be exonerated from the tax, a remark which does not apply to the charities now in question; but if its operation is to be limited, it must be by the Legislature."

(G. R. No. 3346, dated 12th December 1887.)

10. The deduction of the amount of premium paid to a Life Insurance Company should be made in one sum from the salary bill to which the receipt for the premium is attached. (G. I., F. & C., No. 902, dated 25th May 1886; *vide* G. R. No. 1636, dated 8th June 1886.)

11. Subscriptions paid in cash to the Bombay Uncovenanted Service Family Pension Fund may, on production of the receipt of the Fund, be deducted from the amount of salary liable to the tax under Act II of 1886. A copy of the receipt should also be submitted to be retained with the salary bill. (G. I., F. & C., No. 2625, dated 19th August 1886; *vide* G. R. No. 2663, dated 1st September 1886.)

12. In regard to claims to exemption, under Section 5 (1) (*g*) of Act II of 1886, of such portions of incomes taxable under Part IV of Schedule II of the Act, as are paid as premia to an Insurance Company (including subscriptions, &c., which are exempted from taxation, as if so paid), exemption should be granted only in respect of premia paid during the year upon the income accruing in which the tax is assessed under Section 15 of the Act. (G. I., F. & C., No. 1710, dated 30th March 1888; *vide* G. R. No. 1033, dated 17th April 1888.)

13. Income tax should not be levied on the discount allowed to Postal officials for the sale of stamps. This order should be held to apply to commission on all stamps sold by Postal officials *ex-officio*, but not to discount on stamps sold by them as ordinary licensed-vendors. (G. I., F. & C., No. 73, dated 7th January 1890; *vide* G. R. No. 335, dated 1st February 1890.)

14. The Collector of Income Tax, Bombay, should minimize the delay incidental to his furnishing the certificates regarding the exemption from payment of the tax on Government securities held by the Administrator General and Official Trustee, and to this end the Administrator General and Official Trustee should supply him with two copies of his lists of such securities. (G. R. No. 345, dated 1st February 1890.)

15. The allowances granted to officers of the British service by Article 769, Army Regulations, India, Vol. I, Part I, are exempted from income tax. (G. I., M. D., No. 800-F., dated 28th February 1893; *vide* G. R., M. D., No. 501, dated 13th March 1893, and G. M. No. 1443, dated 12th April 1893.)

16. The members of a library the income of which is devoted to the supply of books, magazines and newspapers to be read by the subscribers, may fairly be said to be an 'Association existing solely for educational purposes' within the meaning of the Notification of the Government of India No. 676,* dated 8th February 1888. (L. R. No. 1384, dated 20th August 1891; *vide* G. R. No. 3138, dated 10th September 1891.)

17. There is nothing in the Income Tax Act or in Rule 10† of the Rules in the Notification of the Government of India No. 593, dated 5th February 1886, which limits the certificate referred to in that rule to any particular period. If the securities are solely employed for religious or public charitable purposes, all the interest due in respect of them is exempt from income tax.

The exemption arises when the interest is drawn as income, whether such interest is for the current year, for last year, or a previous one. The Governor in Council cannot see any justice in withholding a certificate merely because a loan note holder has forborne to draw the interest for a few years. If it was all along exempt, it remains exempt. (Adv. Genl. No. 93, dated 12th September 1891, and G. R. No. 198, dated 14th January 1892.)

18. Employés of Railway Companies (not State Railways) who actually serve, reside and draw their

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* Superseded by G. I., F. & C., Notification No. 2762, dated 6th June 1890; *vide* G. N. No. 2022, dated 11th idem.

† *Vide* Rule 10 of the rules published under G. I., F. & C., Notification No. 2763, dated 6th June 1890 (G. N. No. 2022, dated 11th idem) which superseded G. I. Notification No. 593, dated 5th February 1886.

pay in Native States should be exempted from the operation of the Income Tax Act. (G. I., For. Dept., No. 1587-I, dated 11th May 1894; *vide* G. R., P. D., No. 3628, dated 16th June 1894, and G. M. No. 2117, dated 27th idem.)

19. Income tax is not leviable in the case of the employés of the G. I. P. Railway Company employed on the line running through the Berárs and the Nizám's Dominions. (G. R. No. 3170, dated 20th September 1890.)

20. It has been considered undesirable to bring the Income Tax Act into force in the portions of the G. I. P. Railway which run through Berár and the Hyderabad State. (G. I., F. & C., No. 2164, dated 21st May 1891; *vide* G. R. No. 2447, dated 10th July 1891.)

21. The ruling contained in Government Resolution No. 2187, dated 26th May 1892, is extended to all lines in foreign territory which have not been made British territory as by Bombay Act I of 1862. (G. R., P. D., No. 5077, dated 6th August 1892; *vide* G. N. No. 3516, dated 31st idem.)

22. Railway servants employed on portions of the B. B. and C. I. Railway, including Rájputáná-Málwa Railway, passing through other than British territory and on the eastern section of the Godhra-Rutlam Railway are not liable to income tax. This opinion does not apply to persons employed on the portions of the line which have been made British territory such as those mentioned in Bombay Act I of 1862. (Adv. Genl. No. 111, dated 7th December 1891; *vide* G. R. No. 2187, dated 26th May 1892.)

23. Questions having been raised whether those employés of the Bengal-Nágpur Railway Company who reside in a Native State, but whose districts extend into British territory and who may not always actually receive their pay at their place of residence, are exempt from the payment of income tax, and whether those employés of that Company who serve, reside and draw their pay in Native territory are exempt from the operation of the Income Tax Act, the Government of India have ruled that employés, whose head-quarters are in British India, are not exempted from income tax, even though part of their work may lie in Native territory, and it should be collected from such persons, and that those employés, however, whose head-quarters are in Native territory, are exempted from the tax, even though part of their work should lie in British territory. (G. I., P. W. D., No. 3824-G., dated 28th December 1894; *vide* G. R. No. 633, dated 21st February 1895.)

24. The tax on income accruing from the Káthiáwár States of the Tálukdárs in the Dhandhuka Táluka, paying peshkashi to Government should be remitted. (G. R. No. 1709, dated 6th July 1887.)

25. The Government of Bombay is authorized to deal, without reference to the Government of India, with cases of refunds to Railway Companies of overpayments of income tax. (G. R. No. 2, dated 3rd January 1891.)

26. It is not considered expedient to frame any formal rule prescribing a limit of time within which after the close of the financial year a person whose monthly salary is Rs. $\frac{500}{12}$ or more, but whose total income in the year from all sources is, owing to absence on leave or degradation to a lower post, less than Rs. 500 for the year, should apply for the refund of income tax deducted from his monthly salary. Each case should be dealt with as it arises, the claim for refund being admitted if good cause is shown on the merits. (G. I., F. & C., No. 193-S. R., dated 13th January 1894; *vide* G. R. No. 401, dated 30th idem.)

27. There is nothing in Part III of Schedule II (or in Part I for that matter) which precludes a Collector from at any time granting a refund of tax levied on income not liable to tax—no matter when application for a refund certificate is made. As regards the question of the period within which applications for refunds of the tax levied under Parts I and III of Schedule II of the Income Tax Act can be entertained, the preamble of Government Resolution No. 401, dated 30th January 1894, shows that the Government of India has declined in the case of refunds of tax levied under Part I to frame a formal rule prescribing a limitation of time, and directed that each case should be dealt with as it arises, the claim for refund being admitted, if good cause is shown, on the merits. This ruling should presumably govern also cases of refunds of tax levied under Part III. (G. R. No. 776, dated 18th February 1898.)

28. In exercise of the power conferred by Section 6 of Act II of 1886, the Governor General in Council is pleased to exempt from liability to the tax payable under that Act the salary of any officer, warrant officer, non-commissioned officer or private of Her Majesty's forces or of Her Majesty's Indian forces, who has been, or may be, deputed from employment in which his salary was exempted under Section 5 (1) (*i*) of the said Act to plague or famine duty under the Civil Department and whose salary does not exceed five hundred rupees per mensem. (G. of I. Notn. No. 4812-S.R., dated 3rd November 1898; G. Notn. No. 5142, dated 9th idem.)

PART III.—ASSESSMENT, COLLECTION, RECOVERY, &c.

1. Income tax under Part IV should in Aden be paid in one payment on 1st July.

The provisions of clauses (*a*) and (*b*) of Section 18 (1) should be made applicable to Aden. Resort to composition should be sparingly had, and the same limit in respect to minimum incomes for which payment of tax may be compounded for should be fixed for Aden as in Bombay, namely, Rs. 10,000 per annum, assessable under Part IV of Schedule II of the Act.

The list mentioned in clause (5), Section 16, of the Income Tax Act should be published in Aden by leaving copies of the list at the principal Police stations, and attention of the assessees in general should be drawn thereto by beat of tom-tom within the Settlement every other day during the time fixed in the list.

There is no need for any special order under Section 30. If a person makes default in the payment of the tax, the Collector can take action under clause (3) of Section 30.

(G. R. No. 784, dated 19th March 1886.)

2. The terms of Section 18 of Act II of 1886—"in any special town or place"—do not allow of a general notice to be issued under it to whole districts. If any Collector after full consideration thinks that Section 18 (1) (*b*) will be usefully applied to any town or place he should make a special application.

Under Section 18 (1) (*a*) the Collectors may be authorized to use Section 17 instead of Section 16 in the case of any person to whose condition the procedure under Section 17 seems more suitable than that under Section 16. Publication of names under Section 16 should not, however, be treated as a disgrace.

The Collectors will naturally make three lists, *viz.*, one under Section 16, one of persons served with notices under Section 17, and one of persons who make returns accepted under Section 18 (1) (*b*) if any.

The lists under Section 16 should obviously be prepared and published each year on April 1st.

The lists should be published in their entirety at the Collectors' offices. Táluka lists should be published at Mámlatdárs' and Mahál kacheris, and village lists in village chávdis. In municipal towns, ward lists should be published in the wards. The date prescribed for payment of the tax and the penalties for non-payment, &c., should also be notified, and attention to the duties of tax-payers invited by tom-tom.

Collectors may take any precautions for making the liabilities of tax-payers public which they think proper and which will not cause large expense.

The tax may be allowed to be paid in two instalments when the annual income is assessed at Rs. 2,000 or upwards, an interval of not more than six months being allowed between the instalments. The first instalment, or where the tax is payable in one sum, the whole sum, should be paid within sixty days from the date of publication of the list under Section 16 and date of notice under Section 17, or from the date of issue of notice of acceptance of return as correct under Section 18 (1) (*b*) or date of agreement under Section 31. The second instalment should be paid not more than six months after the date fixed for the payment of the first instalment, nor less than two months before the end of the year.

The provisions of the Land Revenue Code are sufficient for the recovery of arrears. These orders are applicable to the Presidency proper as well as to the Province of Sind.

(G. Rs. Nos. 916, dated 31st March 1886, and 1215, dated 30th April 1886.)

3. The provisions of Section 18 (1) (*b*) of the Income Tax Act, II of 1886, should be applied to the towns and cantonments of Karáchi and Hyderabad. (G. R. No. 1215, dated 30th April 1886.)

4. The provisions of Section 18, clause (1) (*b*), of the Income Tax Act, II of 1886, should be applied to the town of Betigeri in the Gadag Táluka of the Dhárwár District. (G. R. No. 1521, dated 31st May 1886.)

5. The provisions of Section 18 (1) (*b*) of the Income Tax Act, II of 1886, should be applied to the town and cantonment of Jacobabad. (G. R. No. 1581, dated 3rd June 1886.)

6. The provisions of Section 18 (1) (*b*) of the Income Tax Act should be applied to the towns of Sukkur and Shikárpur. The period within which the return required by Section 18 (1) (*b*) should be furnished by persons invited to make it, should be fixed, as in Bombay and Aden, at one week from the date of service of the notice. (G. R. No. 1861, dated 29th June 1886.)

7. The Act precludes the service of special notices under clause (*c*) of Sub-section 1, Section 18, in such places as Allahabad, Cawnpore and Lucknow; and it is inexpedient to amend the Act so as to allow of the issue of such notices in places other than Presidency towns. The provisions of the clause were specially considered by the Select Committee. There is, however, nothing to prevent a general notice under Section 18 (1) (*b*) being served as well as published, a copy of the published general notice being sent to such persons as the Local Government or the Collector may consider it desirable to treat in this way. (G. I., F. & C., No. 958, dated 22nd May 1886; *vide* G. R. No. 1733, dated 17th June 1886.)

8. The words used in Section 18 (1), (*b*) and (*c*) of the Income Tax Act empower the Collector to

require any person who thinks fit to deliver a return of his income under those clauses to set forth in that return the source and amount of his income under Parts I, II and III, as well as under Part IV. (G. I., F. & C., No. 1740, dated 3rd July 1886; *vide* G. R. No. 2108, dated 19th idem.)

9. Officers whose duty it is to assess persons to the income tax may be authorized to avail themselves, at their discretion, of the assistance of a Panch when such aid will be trustworthy and useful.

In the case of a Government servant whose annual income is more than Rs. 500, and whose other income amounts to Rs. 1,500, the salary and the other income should be taxed separately under Part I and Part IV of the second schedule at the rate appropriate to the amount of income under each part.

A company is taxed on net profits, and a single trader should be dealt with in a similar way. Income in Part IV of the second schedule must mean, in case of income from business, a net receipt, *i.e.*, what remains after deducting from the gross receipt the money spent in obtaining it.

If a Jághírdár or Inámdár mortgages his village or leases it in satisfaction of his debt and the mortgagee manages the villages, the income derived from such source is assessable as part of the profits of the sávkár's business.

(G. R. No. 964, dated 3rd April 1886.)

10. A compositor paid by the piece does not receive a fixed salary or any salary at all, and his wages do not come within the definition of salary. He should be assessed under Part IV or exempted under Section 5 (*j*) according to the amount of his receipts. (G. R. No. 996, dated 7th April 1886.)

11. The amount paid by a Sub-Registrar to his Kárkún out of his fees should be deducted from the taxable amount and only the net income from fees should be assessed. (G. R. No. 1149, dated 21st April 1886.)

12. Ground-rent or land revenue, cost of repairs and tile turning, &c., should be deducted from the gross rent which a landlord derives from his houses. The income to be taxed is the net income, *i.e.*, what remains after deducting from the gross receipt the money spent in obtaining it. Land revenue, although in some senses a tax, is in such cases the price paid for the usufruct of the ground. Income derived from a business which a resident of a Native State comes into British India and transacts is liable to be taxed, notwithstanding that such person's abode is not in British India. Recovery of the tax from any such person can only be effected, if he fails to pay the same, by some one of the means prescribed in Section 30 of the Act. If the defaulter is found in British India, there will be no difficulty in having resort to some of those means.

The income of every Hindu undivided family living in British India is subject to the provisions

of the Act, wherever that income may be derived from. If some of its members are abroad and send contributions to the general purse, their contributions should be counted as part of the family's income. If their earnings abroad are in the shape of salaries, annuities or pensions paid by Native States, they will not be taxable under Part I of the second schedule, because that part only applies to salaries, &c., paid in British India and to salaries paid in Native States by Government; nor will their salaries, &c., be assessable under the Act at all as such, but their contributions to the common purse of the undivided family will be assessable as 'other sources' of the family's income under Part IV of the schedule.

(L. R. No. 479, dated 14th April 1886; *vide* G. R. No. 1237, dated 3rd May 1886.)

13. On a question having been raised by the Accountant General, Bengal, whether, for the purposes of assessment, the commission which is paid twice a year to zilladárs and certain other amlah of the Opium Department, and without which their salaries would not become liable to the tax, should be considered with reference to the month in which the commission is declared, or distributed in six equal portions over the months for which it is declared, and then added to the salary, the Government of India have ruled that the tax should be levied with reference to the salary drawn in each month; that is to say, the tax in the case referred to should be levied on the salary *plus* the commission paid to the employés of the Opium Department in the month in which the commission is paid, and no account taken of the commission in other months (G. I., F. & C., No. 391, dated 26th April 1886; *vide* G. R. No. 1309, dated 11th May 1886.)

14. A man owns a house, which he uses as his residence, and which, if let to a tenant, will yield a monthy rent of Rs. 60—five-sixths of which is Rs. 50 monthly or annually Rs. 600 under Section 24 of the Act. He also lets out for hire carriages which give an annual income of Rs. 500. The aggregate annual income of the occupying owner of the house derived from *all* sources will thus be Rs. 1,100, *i e.*, Rs. 600 + 500. The 10 per cent. of this under Rule 6 of the Rules* circulated with Government Resolution No. 380, dated 12th February 1886, is Rs. 110 and the total assessable income will amount to Rs. 610 *i. e.*, 500 + 100. (G. R. No. 1312, dated 11th May 1886.)

15. Rule 6 above referred to simply lays down the maximum amount to be assessed under Section 24, Sub-section I. If the $\frac{5}{6}$ths of the actual letting value of the building be less than $\frac{1}{10}$th of the income from all sources, such $\frac{5}{6}$ths alone are to be taken into consideration in calculating the assessment under Section 24, Sub-section I. (G. R., No. 2194, dated 26th July 1886.)

* *Vide* Rule 7 of the rules published under Government of India Notification No. 2763, dated 6th June 1890, which superseded the rules of 1886.

16. Information regarding the amount of interest payable on deposits in the Post Office Savings Bank can no more be required by Income Tax Collectors for the purpose of making their original assessments, than similar information can be demanded from private banks.

The law for both cases is the same. The Collector may invite any person chargeable with income tax under Part IV of the second schedule to make a return of his income in any case to which clause (*b*) or clause (*c*) of Section 18 of the Act applies, but if that invitation is not responded to, and in any case to which clause (*b*) and clause (*c*) of Section 18 are inapplicable, he must form his own estimate of the person's income. Evidence can only be taken, under Section 28 of the Act, if any person assessed applies to have his assessment revised.

(L. R. No 682, dated 5th June 1886 ; *vide* G. R. No. 1748, dated 18th June 1886.)

17. In the case of servants whose services are lent to a Court of Wards or public bodies, the tax is to be levied on the net and not on the gross salary (G. I., F. & C., No. 1266, dated 9th June 1886 ; *vide* G. R. No. 1861, dated 29th idem.)

18. The Government of India does not anticipate any such difficulty in ascertaining the head-quarters of companies or firms carrying on business in more than one province as will necessitate the framing of rules. The Local Governments concerned should arrange between them what place should be considered as the head-quarters of the company or firm, and in what province the assessment should be made. In most cases there will be no doubt, and in the rare cases in which such mutual arrangement is impossible, a reference should be made to the Government of India. (G. I., F. & C., No. 958, dated 22nd May 1886 ; *vide* G. R. No. 1733, dated 17th June 1886.)

19. When the License Act was in force, merchants having their principal place of business in Bombay and subsidiary branches outside the Presidency were granted certificates showing that the persons holding them had paid at the head office a tax for all their places of business, and that they were not liable to any further taxation. Similar certificates granted to the tax-payers in the other Provinces were accepted in this Presidency. This practice of granting and acting upon certificates of the nature above mentioned may be followed in regard to tax-payers under Act II of 1886 having their places of business in territories subject to different Local Governments, it being left to the Income Tax Collector to obtain the orders of Government when any doubt arises as to the principal place of business of any person assessed to the tax, in which case the necessary arrangement will be made with the Local Government concerned. (G. R. No. 2383, dated 9th August 1886.)

20. For all firms who have places of business in Karáchi and also elsewhere in the Province of Sind, and whose principal place of business is not decided to be Bombay or elsewhere outside the Province, Karáchi should be deemed the principal place of business. (G. R. No. 1441, dated 7th June 1887.)

21. Assessees should not be allowed an indefinite time for making known that their business at a certain place has been taxed elsewhere. Assessees who give notice of intention to produce certificates are in reality objecting to the assessment and should be subject to the same rules of limitation as ordinary appellants. On receipt of their objection the officer authorized to hear appeals could fix a reasonable time for production of the certificate, and the matter could be disposed of in the same way as any other appeal. Petitions to file certificates would thus not be accepted after the period of appeal has expired. (G. R. No. 1390, dated 9th May 1888.)

22. As a general rule the assessment under the Income Tax Act of a firm having several places of business should be settled in consultation with the local officers, though of course cases may arise in which the adoption of such a course is obviously not requisite, and in such cases no reference to local officers need be made. (G. R. No. 4194, dated 6th October 1889.)

23. The following instructions have been laid down under Section 47 of the Income Tax Act of 1886 :—

1. If a trading establishment have several places of business within the Bombay Presidency, the Collectors of the districts concerned shall settle each year before the end of March, and in communication with each other, the place of business which for the purposes of assessment shall be considered the principal one. In case of disagreement, the question shall be referred for decision first to the Revenue Collectors of the Districts, and if they disagree, to the Local Government.

2. The Collector of the place which has been settled to be the principal one, as above mentioned, shall ascertain or estimate, on the best information he can obtain, the amount assessable, either as accruing in that place, or remitted from branch establishments. He shall obtain also, from the Collectors of the places where the branches aforesaid may be situated, corresponding return (specifying the sources of information) of the total assessable income of the branch, stating, too, whether by their agreement, the head establishment receives the whole, or only a defined share of the profits, and if the latter, then what is the amount remitted. These reports must be sent in by the 10th of April every year, and no assessment shall be acted on at a head establishment until they have been duly recorded and considered. If, by chance, fresh branches or agencies are

discovered during the year of assessment, a similar report should be at once sent in regarding them.

3. Upon receipt of the full information as above specified, the Collector at the head place of business shall make the assessment, and in the certificate to be given under Section 47 (Form 15), he shall enter full particulars of the names and localities of the branch establishments included in the assessment, with the amount of the profit received at or from each, whereever such is separately estimated or ascertained. In case of only a share of the profits of the branch reaching the head establishment, it shall be clearly set down that this portion only has been taxed at the head office, and that the remainder is to be dealt with at the place where the branch carries on its business.

4. Where business is carried on in places under different Local Governments, the Collector of any such place in the Bombay Presidency should in the first place communicate as above with the corresponding officer at places beyond that Presidency where the business in question may be established. If an agreement as to the assessment be not reached by this means before the 10th April, application shall be made to the Local Government for the action prescribed in Resolution No. 1733 of the 17th June 1886. Certificates received prior to settlement shall not, unless otherwise deemed trustworthy and sufficient by the Collector concerned, be accepted under the section above quoted.

(G. Rs. Nos. 1284, dated 20th May 1887, and 2009, dated 15th June 1894).

24. Income tax assessees who have several places of business and are likely to produce certificates of payment at the principal place of business under Section 47 of the Act should not be included in the assessment lists submitted to Government.* This order is not intended to divest the Income Tax Collectors of the power of supervising the assessments of persons having several places of business. The mere omission of the name of an assessee from the list of assessments submitted for sanction does not exempt him from assessment in that year as a matter of course. The lists submitted must be complete and thorough as far as practicable, but there is no bar to a Collector making further assessments or modifying the year's assessments in the light of information casually obtained. A separate list of assessees likely to produce certificates of payment under Section 47 is convenient and free from the objection of showing the assessments twice over in lists for different places. Persons likely to produce such certificates should accordingly be entered in a separate list and proceeded against if certificates are not received by the 15th of January every year. (G. Rs. Nos. 2086, dated 12th June 1891, and 1304, dated 22nd March 1892.)

* Now submitted to Commissioners.

25. For the purposes of Act II of 1886 Calcutta is the principal place of business of the British India Steam Navigation Company. (G. I., F. & C., No. 3352, dated 27th September 1886; *vide* G. R. No. 3093, dated 12th October 1886).

26. The attention of Commissioners and Collectors is called to the liability of pensions and grants or cash allowances to income tax under Part IV as income received in British India, if they are not exempt under any section of the Income Tax Act II of 1886. (G. R. No. 1369, dated 14th May 1886.)

27. The views expressed by Mr. J. A. Baines, C. S., on special duty for purposes of the income tax, in the following extract paragraphs 2 and 3 of his letter No. 89, dated 2nd September 1886, were approved by Government:—

"2. It appears to me that cash allowances of the nature of those mentioned in the preamble of the above-mentioned Resolution No. 1369 dated 14th May 1886, are undoubtedly 'income' to be treated under Part IV of the Act, being of the nature of compensation or of political subsidy; but I am inclined to regard the ordinary cash allowances, whether on account of service still exacted, or of that with the performance of which Government has thought fit to dispense, as included in the terms of Part I. In the one case it is payment for services rendered in respect of an office or employment of profit, and in the second, it is of the nature of a hereditary pension for services formerly performed.

"3. When I was in Surat, Ráo Sáheb Anuprám explained to me in detail the case he referred to in his letter of the 8th May, printed in the preamble of Resolution No. 1846, dated 26th June. I am of opinion that as these cash allowances are sometimes sub-divided minutely amongst the recipients often only distantly connected with each other in ordinary life, it would be better for Government to tax the item in the lump, as paid to the person whose name is on the list, and fix the rate of the tax irrespective of other income. The cases in which the 'proportionate' share of an assessee would bring his total income over Rs. 2,000 per annum, are not likely to be sufficiently numerous to compensate for the trouble of making inquiries or passing a general rule enjoining such investigation. If the allowance be rateable, the tax deducted will be distributed by the recipient over the total number of shares, as would be the case with the interest on Government securities."

(G. R. No. 3004, dated 30th September 1886.)

28. Whatever the origin may have been of the assignments of revenue, described as *amals*, held by the Pant Sachiv of Bhor, they are now cash allowances paid out of the general revenue. They are not payable out of the revenue of a particular district, nor do they constitute a charge which could

be enforced against the land in the districts in which they were originally collected. Under the circumstances they cannot be properly classed as 'revenue derived from land,' and are liable to income tax in accordance with the principle stated in paragraph 2 (II) of the letter from the Government of India, No. 881, dated 3rd March 1887. (G. I., F. & C., No. 4031, dated 21st August 1890; *vide* G. R. No. 3020, dated 9th September 1890.)

29. The following opinion of the Remembrancer of Legal Affairs, No. 535, dated 15th May 1895, was communicated to all income tax officers for information and guidance —

"In the case referred to in Government memorandum No. 352 of 31st January 1895 and in letter No. 4402, dated 21st November 1893, from the Collector of Surat to the Commissioner, N. D., a cash allowance of Rs. 331 in annual amount is entered in the joint names of two persons, one the Rája of Bánsda, who has other income in British India amounting to Rs. 2,000 per annum; the other, Gamalsing Kasrising, who has no other taxable income in British India.

"2. The question raised is whether, under Act II of 1886, the tax should be levied on the entire amount at 5 pies per rupee, or only on the amount of the Rája's share.

"3. Government Resolution No. 1649 of 10th June 1886 is referred to as deciding that a salary of less than Rs. 500 per annum is liable to income tax if the income of the recipient including that derived from other sources amounts to Rs. 500 or more.

"4. In Government Resolution No. 1619 of 10th June 1886, the Government of India decided on the question marked (*a*) in the preamble, that deductions may be made from a salary of less than Rs. 500 per annum, only if the Collector brings to the notice of the person paying it, the fact that the recipient has other sources of income, and in answer to the question marked (*d*) it was decided that in such case the salary would be liable under Part I, and as to the levy under Part I, reference is made to (*a*) of that paragraph.

"5. This answer, however, does not make it quite clear whether the other sources of income should be considered not only as rendering the salary liable, but also as rendering it liable to the rate of 5 pies, if the aggregate income exceeds Rs. 2,000.

"6. The Collector has assumed that the existence of such other sources of income would have this double effect, and that the rate would therefore in this instance be 5 pies and not 4 pies.

"7. This would appear to be consistent with the wording of column 2 of Part I of Schedule II, which refers to the *income* and not to the salary as deciding the rate of deduction.

"8. But it seems the main question is whether the whole cash allowance is liable to the tax, or only the share of the recipient whose aggregate income exceeds Rs. 500 per annum.

"9. Government Resolution No. 3004 of 30th September 1886 is referred to by the Collector as having approved the proposal to tax a cash allowance on the lump, and not proportionately on each recipient.

"10. But that proposal apparently referred to cases in which only one person's name is entered in the list.

"11. It is submitted that where a cash allowance is entered in the name of an individual, who assumes the control and responsibility for the distribution thereof, the whole amount is fairly taxable as constituting one income, although there may be sub-shares; but that if there are other sharers admittedly possessing independent rights, it is inequitable to make any of them liable to the tax whose share is below the mini-

mum taxable, on the ground that the aggregate payable exceeds that minimum.

"12. A taxable amount must form the income or part of the income of the person taxed, and it is submitted if the sharers are not persons from whom the head sharer can withdraw any part of the payment, their shares must, for the purposes of the Act, be separately considered.

"13. Of course, if the entire cash allowance belongs to one of the payees, and the names of the others are merely entered to suit his convenience as to distribution *voluntarily* made on his part, the whole cash allowance is still one income, however it may be distributed.

"14. But if the sharers have independent rights which they could enforce against each other, it would seem inequitable to treat the entire amount as one income.

"15. It is not stated whether the Rája of Báneda claims the entire allowance as exclusively his own, the other sharer being merely *his* payee, or whether the two sharers have independent claims.

"16. If the Rája claims the whole as his, then only, it is submitted, should it be taxable as forming part of an entire income exceeding the minimum taxable."

(G. R., No. 2143 dated 26th June 1895.)

30. In their letter No. 810 of May 20th, paragraph 2 (*a*), printed in heading of Resolution No. 1649 of June 10th, the Government of India direct that the person paying the salary should not question the recipient as to his other income. He should deduct the tax solely with reference to the month's salary unless the Collector brings to his notice that the recipient has other income. Under this direction it is more convenient, and it is admissible under an opinion given by the Honourable the Advocate General, to deal separately under Part I with a salary paid to one member of an undivided family, regarding the salary as paid to an individual, though that individual is a member of a Hindu undivided family. The salaries of individuals who are members of undivided families will thus not be taken into consideration in estimating the amount of the income of the undivided family which will be taxable under Part IV. The salary by itself may not be taxable under Part I, but if the Collector brings to notice that the recipient has other income which makes the salary taxable (Section 5 *j*), *viz.*, his proportionate share of the income of the undivided family of which he is a member, the person paying the salary will tax it under Part I.

It has been ruled in Government Resolution No. 1369, dated 14th ultimo, that cash allowances are assessable under Part IV of Schedule 2 of the Act, and if the cash allowance is shared by A, B and C, being members of a *divided* Hindu family, each of them will be assessed on his actual income under Part IV, including his share of the cash allowance.

(G. R., No. 1846, dated 26th June 1886.)

31. The salaries of members of an undivided Hindu family who are Government servants should be treated separately in fixing the liability to and rate of assessment. (G. R. No. 2175, dated 24th July 1886.)

32. One member of an undivided Hindu family cannot be legally held liable for the income tax due by the family. There would be no legal objection, however, to attaching the responsibility for the whole of the tax payable by a family, by agreement of its members, to any one member who can most conveniently discharge it. But it must be understood that, in the event of default, the family and not the individual would be liable for the arrears. (L. R. No. 885, dated 15th July 1886; *vide* G. R. No. 2191, dated 26th idem.)

33. In the case in which two members of an undivided family, which has no other income, receive each a salary of Rs. 25, the salary of each member should be treated separately for assessment purposes by the disbursing officer. (G. R. No. 2398, dated 10th August 1886.)

34. Under the orders contained in Government Resolution No. 1846, dated 26th June 1886, the salaries of individual members of a Hindu undivided family should be treated separately and not lumped together in fixing the liability to assessment. (G. R. No. 2782, dated 11th September 1886.)

35. Government Resolutions Nos. 2782, dated 11th September 1886, and 1846, dated 26th June 1886, apply to salaries paid from Government treasuries as well as to those paid by private individuals. (G. R. No. 3575, dated 16th October 1895.)

36. It would be a difficult task to define the term 'Hindu.' But there is good authority for saying that that term has always been held to include Jains (Bom. H. C. R., V, 185, O. C. J.). Much learned research has been brought to this question by Sir M. Westropp, Chief Justice, in his judgment in the case reported at Bom. H. C. R., X, 241—267, in which he has called Jains 'Hindu dissenters.' In that same judgment the learned Chief Justice said that the term 'Hindu,' when used in enactments, 'has always been largely and liberally construed,' and remarked that even Sikhs had been held to be included in it.

From the above authorities it is safe to conclude that heterodoxy from the ordinary Hindu doctrines, however wide, does not disqualify a person from being considered to be a Hindu; but if any doubt as to the interpretation of the word arises in practice, it had best be considered with reference to individual cases. (L. R. No. 1171, dated 7th September 1886; *vide* G. R. No. 2854, dated 20th idem.)

37. The sum of the salaries paid to the individual members of a joint Hindu family does not constitute a salary within the meaning of Part I, clause (*j*), of the second schedule of the Income Tax Act. (Advocate General and Standing Counsel, Calcutta, dated 6th January 1887; *vide* G. I., F. & C., No. 377, dated 26th idem, and G. R. No. 524, dated 12th February 1887.)

38. Section 3, clause (7), of Act II of 1886 enacts that in that Act the word 'person' 'includes a firm and a Hindu undivided family.' This definition of the word is not exhaustive. It does not say the word 'means' so and so, thus excluding the possibility of its meaning something more besides. This special definition of the word 'person' does not therefore exclude the general definition of the same word given in Section 2, clause (3), of the General Clauses Act (I of) 1868, but must be read as an addition to it, so that in Act II of 1886 the word 'person' includes a 'company or association or body of individuals, whether incorporated or not' and also 'a firm and a Hindu undivided family.' Both definitions are subject to the proviso that there be nothing repugnant thereto in the subject or context, but in Section 5, clause (*j*), of Act II of 1886, where the use of the word 'person' is in question, no such repugnance appears. (L. R. No. 468, dated 22nd April 1887; *vide* G. R. No. 1284, dated 20th May 1887.)

39. The following cases in which doubt had arisen regarding assessment under Act II of 1886 being submitted by Mr. J. A. Baines, C. S., on special duty for the purposes of the Income Tax Act, in his letter No. 45, dated 23rd July 1886, for the decision of Government it was ruled (1) that the salary and allowances of the Medical officers referred to in paragraph 2 (*a*) would apparently be taxable under Part I of Schedule 2 of the Act and that the former of the two courses suggested by Mr. Baines regarding the adjustment of the tax on allowances should be followed; (2) that the expenses of the school specified in paragraph 2 (*b*) should be deducted in determining the net assessable income of the school, and (3) that any moneys received and spent in British India by or on behalf of the minor are income taxable under Part IV.

"2. (*a*) A Covenanted Medical Officer draws monthly the following :—

1. Salary from Government over Rs. 166-10-8.
2. Allowance for medical attendance from a Railway Company of Rs. 100.
3. Similar allowance from a Cantonment Fund (and in one instance, from a Municipality.)

He is thus an employé of three different bodies—Government, a Local Authority, and a private Company. On the other hand, as far as he is concerned, his emoluments from the two latter sources are income from his profession. He can thus be assessed either under his principal source of income, that is, his official salary, but the tax on the two other allowances deducted at time of payment and credited to their respective heads, with a note that the assessee is registered as a Government servant elsewhere, in order to avoid his appearance thrice amongst the tax-payers, or he may be taxed under Part IV in consideration of the allowances being professional earnings, and the amount deducted (similar provision against double entries being made to those above mentioned), and the sum taken in one instalment, leaving the question of adjustment in case of transfer before the end of the year of assessment to private arrangement. As I notice that the officials of the department in question are subject to frequent moves, I think the former plan would be the preferable one. I

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understand from the reference that the allowances are all drawn on separate bills at different times and places.

(*b*) A private school maintains itself out of fees and a grant-in-aid. Its expenses consist of rent, repair of furniture and the supply of stationery and other materials. In estimating the net profit, I think that all these items might be deducted. (Resolution 1796.)

(*c*) A minor, brother of a Chief, resides in British territory for the purposes of education, his expenses being paid by cheques on the Bank of Bombay, drawn as required to meet them, by the Political officer in charge of the State. (2) Her is taught by a tutor, on a salary of taxable amount. (3) His studies, &c., are supervised by a Government official, who receives therefor an allowance in excess of the taxable minimum. I think both the latter allowances are taxable since the remuneration is drawn periodically in British India. As to the first, I am of opinion that it should not be considered income, as it seems to be payment of expenses already incurred, apart from the possibility of the deposit at the Bank having been taxed independently."

(G. R. No. 2309, dated 4th August 1886.)

40. Income tax should be levied on interest on Government securities paid at a Political treasury outside of British India to any one. As to the question whether in the case of a subject of a Native State, who draws interest on Government securities to an amount of less than Rs. 500 a year and has no other taxable income although he may possess a large income in the Native State, the production of a certificate from the Political Agent (in the absence of a Collector) should be required, the deduction being made at five pies in the rupee in case the certificate is not produced; it has been decided that it is not desirable to invest Political officers with the power of Collectors for the purpose of granting certificates, and it will, therefore, be necessary for the Treasury officer in the absence of a certificate to make the deduction at the rate of five pies in the rupee whatever be the amount of interest paid. (G. I., F. & C., No. 3876, dated 25th October 1886; *vide* G. R. No. 3401, dated 9th November 1886.)

41. It does not appear that cash received for land or anything else can be held to be income, when the trader's "income" is not the cash received by him, but the profits made thereon. So also a sale of land is a transfer of capital and the proceeds of such sales are nothing but the realized capital. The profits, however, of a person whose business is to speculate in land should be assessed in the usual way. (G. R. No. 3604, dated 27th November 1886.)

42. In the case of a person who has a source of income exceeding Rs. 2,000 not known to be taxable at the time when the list under Section 16 of the Income Tax Act was prepared, and consequently not included in that list, there is no objection to issuing to him a subsequent notice under Section 17.

There is nothing in the Act to indicate that when the Collector has once assessed a person's income he is precluded from making a further assessment if he

discover other sources of income previously overlooked. Section 14 says, 'The Collector shall from time to time determine * * * * * * the amount at which every person so chargeable shall be assessed.' And Section 50 provides that all powers conferred by the Act may be exercised from time to time as occasion requires.

These two sections show that a notice under Section 17 may be issued to any person as often as occasion requires or whenever a source of income not previously taxed is discovered. In the English Taxes Management Act, 1880, special provision is made for subsequent assessments when omissions are discovered in the first assessment and, though the Indian Income Tax Act is not explicit, they seem allowable under it for the reasons above stated. (L. R. No. 710, dated 27th May 1882 ; *vide* G. R. No. 1443, dated 7th June 1887.)

43. The interest paid to Guaranteed Railway Companies' shareholders in India is liable to income tax as being the income of the person receiving it and is taxable under Part IV of Schedule II. The tax due thereon cannot be legally recovered by deduction from the lump sum paid by the Accountant General to the Agent to the Railway Company, but must be recovered from each shareholder in ordinary course of assessment under Part IV. (G. I., F. & C., No. 3284, dated 22nd June 1887 ; *vide* G. R. No. 1792, dated 13th July 1887.)

44. Under the provisions of Act II of 1886, the tax due by Railway Companies under that Act should be realized by the Collector. It has, however, been arranged with the G. I. P. Railway Company and the B. B. & C. I. Railway Company, for the convenience of both parties, that the tax due by those Companies shall be realized by the Public Works Department when paying over the surplus profits to the Companies. The Collector, therefore, need take no steps to assess or realize the tax from these Companies. The Accountant General, Public Works Department, will furnish the Collector with particulars of tax realized from each Company and will pass on the credit to the Civil Accountant General concerned. The amounts will be credited in the accounts and included in the returns in the same manner as if the tax had been realized by the Collector. (G. I., F. & C., No. 520, dated 2nd February 1887; *vide* G. R. No. 540, dated 15th idem.)

45. The Civil Accountant General, Bombay, is charged with the duty of realizing the tax on the share of the G. I. P. and B. B. & C. I. Railway Companies' surplus profits, the net balance being paid over to each Company. The amount of income tax to be recovered should be distinctly stated in the Government Resolution authorizing the payment of the surplus profits.

The Civil Accountant General is also responsible for furnishing any necessary returns in connection with the recovery of this tax to the local Income Tax authorities.

The same procedure should be adopted in the case of the East Indian Railway. The Public Works Department will, in the letter to the Comptroller General authorizing the payment of surplus profits to the Railway Company, state the amount of income tax to be deducted. The Comptroller, Indian Treasuries, will realize the tax at the time of payment of surplus profits, paying the balance only to the Company, but will charge the full amount to the Public Works Department.

(G. I., F. & C., No. 5879, dated 3rd November 1887; *vide* G. R. No. 3195, dated 26th idem.)

46. Proceedings for the recovery of the sum payable do not include the issue of notice under Section 17 of the Income Tax Act. Had it been the intention of the Legislature to limit the period within which the issue of notice under Section 17 was to take place, and to provide no further limitation in regard to subsequent procedure, the intention would doubtless have been expressed unambiguously by prescribing in that section the latest date for the issue of such notice. Such, however, is not the case. The limitation to the commencement of proceedings for recovery is contained in Section 30, which is devoted to the procedure to be followed in case of default of payment. Clause 2 of that section expressly provides that under certain circumstances the tax shall not be recoverable for a certain period, and it can hardly be contended that proceedings for recovery may lawfully commence before the tax is recoverable. (L. R. No. 1587, dated 16th December 1887; *vide* G. R. No. 3525, dated 30th idem.)

47. The proceedings for the recovery of any sum payable under the Income Tax Act referred to in clause (5) of Section 30 of the Act are those prescribed in the preceding clauses of the section. (G. R. No. 220, dated 18th January 1889.)

48. As the Collector of Income Tax for the Presidency Town is not a Collector within the meaning of the definition of that word given in Section 2 (2) of the Revenue Recovery Act (I of) 1890, he is not competent either to send to Collectors of districts or to receive from them for execution certificates under Section 3 of that Act.

The definition of 'Collector' in the above Act could only be amended by the Governor General in Council and by legislation, and as Section 30 of the Income Tax Act (Act II of 1886) already provides a special procedure for the recovery of arrears of income tax elsewhere than in the place of assessment, it is unlikely that the Government of India would consent to such legislation.

(L. R. No. 444, dated 21st March 1892; *vide* G. R. No. 1578, dated 6th April 1892.)

49. An order under Sub-section 1 of Section 30 of the Income Tax Act should be in the following form:—

'Whereas A. B. of has made default in payment of the sum of Rs. due by him on the of 189 on account of Income Tax for , I, C. D., Collector of , do hereby direct, under Sub-section (1) of Section 30 of Act II of 1886, that a sum of Rs. be recovered from the said defaulter. Dated at , this day of 189 .

(Signed) C. D.,
Collector of ,

(G. R. No. 1578, dated 6th April 1892.)

50. In the first of the following two cases the salaries must be treated separately, and C taxed at 5 pies, B at 4 pies and A exempted, as they are not Hindus, and the joint property system of any other law is not within the wording of the Income Tax Act. In the second case if the brothers do not constitute a 'firm,' they are not jointly assessable:—

1. *A* is a member of a Pársi or Mahomedan family. He has two sons named *B* and *C*. They all live together in one house. *A* is a clerk in a Government office and draws Rs. 40 a month. His sons *B* and *C* are also in Government service and draw Rs. 150 and Rs. 200 a month, respectively.

2. There is another family of two brothers named *D* and *E* who also live together. *D* is a cloth merchant and earns about Rs. 400 a year, and *E* is a fruit seller and earns Rs. 300 a year.

(G. R. No. 2352, dated 6th August 1887.)

51. The following opinion expressed by Mr. J. A. Baines, C.S., on special duty for purposes of the Income Tax Act, in his letter No. 255, dated 1st October 1887, on the questions noted in the margin was approved by Government and ordered to be acted on:—

1. Whether a company with which a commutation for income tax has been made can have the interest on Government securities held by it exempted from income tax or whether the tax is to be deducted at the time of payment of interest and thereafter refunded by the Income Tax Collector at the place where the Company resides.

2. A company commutes its income tax for three years, and Government approves the commutation. Is it open to the Income Tax Collector to dispute the company's claims to refund the income tax on Government securities purchased by the company subsequent to the commencement of the period of three years?

"The Act allows but one cause of exemption in the case of interest on securities, so in the instance quoted the securities must be taxed. As, however, the amount for which the total tax has been commuted has probably included this in the estimated income, and that amount has been possibly paid before the interest was taxed, it seems equitable to allow a refund of the amount levied in excess of the sum settled in commutation.

"The second question, on the same grounds, can be answered in the negative. The company can invest its

earnings in securities as in any other form of income, and the return is only taxable at the rate already settled, whatever the amount, so long as the commutation runs."

(G. R. No. 2324, dated 15th October 1887.)

52. Part III of Schedule II of the Income Tax Act being limited to the interest on certain securities therein specified, if the loan of a Native State is guaranteed by the Government of India it can be included in this part. Otherwise the interest is miscellaneous income under Part IV and must be dealt with accordingly. (G. R. No. 3052, dated 10th November 1887.)

53. The following opinion of the Remembrancer of Legal Affairs, No. 145, dated 31st January 1888, was communicated to all Collectors of Income Tax and it was directed that the suggestion contained in paragraph 6 of it should be acted on:—

"The word Collector in Act II of 1886 is defined to mean in the case of a private individual the Collector (as defined) of the district or presidency town in which the person has his residence.

"2. In the present case Mr. R. is said to reside at Poona: and if so, the Collector in the Kolába District had no jurisdiction to assess him, and the revising officer (District Deputy Collector) was right in cancelling such assessment. Assessment under Part IV must be made by the Collector (*vide* Section 14), *i.e.*, the officer holding that position in the district of residence.

"3. The opinion expressed that Mr. R. was liable to an assessment at five pies in the rupee on his income under Part IV was, I think, *ultra vires* and erroneous. It appears, moreover, to have been quite irrelevant to the only question before the District Deputy Collector, *viz.*, whether the appellant had been rightly assessed in the Kolába Collectorate or not; and it in no way binds the Collector of Poona.

"4. I think therefore the papers should be sent to that officer, who will doubtless assess Mr. R. according to law.

"5. In arriving at this opinion I have assumed that he has no residence at Panvel, as in the 2nd paragraph of Mr. Baines' letter it is clearly stated that he resides in Poona. Under these circumstances I do not think that Section 47 is applicable, as it refers to the case of persons who have several places of residence, and under it no declaration can be made in regard to a person having only one place of residence.

"6. When calling for an opinion as to the legality or otherwise of an order I would suggest that a copy of it should always be sent. In the present case I am a little uncertain in what capacity or under what section the District Deputy Collector was acting, but I suppose probably under Section 25."

(G. R. No. 536, dated 22nd February 1888).

54. The income tax is ordinarily one specially easy to collect when assessments have been fixed, and on the other hand the failure to collect it promptly may perhaps result in its not being collected at all, owing to migration of the assessees. Collectors should therefore inquire very closely into each case in which the collection of the tax is delayed. (G. R. No. 1161, dated 20th March 1889.)

55. The Collector should not, except in clear cases of decrease of income admitting of no doubt whatever, enter an assessee below the figure at which he stood assessed in the *final demand* of the previous year, but should enter him at least at that figure and leave him, if he feels aggrieved, to appeal in due course to the Assistant or Deputy Collector. (G. L. to the Collector of Hyderabad, No. 1248, dated 10th April 1890.)

56. The following opinion of the Honourable the Advocate General, No. 30, dated 23rd April 1890, was communicated to all income tax officers for guidance:—

"As I understand, Mr. —'s income is mainly derived from his life interest under two trust deeds. His income from these sources amounts to Rs. *x*. Mr.— contends that he ought to be assessed on the whole of his net income including this Rs. *x*, and that as his net income is in some way reduced to Rs. *n*, he ought only to be assessed on Rs. *n*. The Collector desires to assess Mr. — separately on the Rs. *x*.

"If Mr. —'s statement of the facts is accurate, I think that his contention is right. The only section in Act II of 1886 under which a trustee can be assessed for income tax on the property held by him for his *cestui que trust* is Section 20 (taken from 5 and 6 Vic., C. 35, Section 40), and that only applies where the *cestui que trust* is an incapacitated person, such as a lunatic, infant or married woman. But I am not informed how Mr. — produces this minus income of Rs. *m*; and his statement on this point should be carefully tested."

(G. R. No. 1668, dated 17th May 1890.)

57. Honoraria paid to officers in Government employ are subjected to income tax under Part I, Schedule II, Income Tax Act, 1886, when the pay of the officer, together with the honorarium, exceeds Rs. 500. But when an honorarium is granted by Government to an officer lent to a Native State who receives his pay from that State and does not accordingly pay income tax, it is not correct to take his pay into account in determining whether his income exceeds Rs. 500. (G. R. No. 3461, dated 15th October 1890.)

58. The intention of the Income Tax Act, as shown by Sections 15 and 33 read together, is that

a man is *primâ facie* to be assumed to be earning in the year of assessment as much as he did in the previous year, but if he can subsequently show distinctly that specified causes have prevented him from earning this *a priori* assumed income, he is entitled to a refund of the difference between the amount of tax paid and that which he would have been assessed at if it had been possible to see into the future. (G. R. No. 447, dated 6th February 1891.)

59. Although the word "net" is not inserted in Part IV of the second schedule of Act II of 1886, or any of the sections relating to assessment under that part, it is net income that has to be assessed in the case of any business assessable under it, just as much as under Part II where the word is used. (G. I., F. & C., No. 5559, dated 29th November 1890; *vide* G. R. No. 3908, dated 10th November 1891.)

60. A question as to the interpretation of the provisions of Section 33 of Act II of 1886, raised in connection with an application for a refund of income tax paid by a person during the year 1890-91, was referred by the Government of the North-Western Provinces and Oudh for orders. It was stated that for the year 1890-91 the applicant had been assessed under Section 15 (1) of the Act on his actual income of the preceding year, 1889-90, but that for certain special reasons his income for the year 1890-91 had fallen considerably short of that of the previous year. He therefore urged that, under Section 33 of the Act, he should be assessed to income tax on the reduced amount, and that the sum he had already paid in excess should be refunded. The Government of the North-Western Provinces and Oudh was of opinion that, under Section 15 (1) of the Act, the assessment for 1890-91 was made upon the income accruing to a person during the year ending on the 31st March 1890, so that the words 'loses the income on which the assessment was made' used in Section 33 would apply to the loss of the income of 1889-90, and that in the present instance Section 33 would only allow of a refund if the assessee had been deprived of or lost from any specific cause (such as a lawsuit for example) the income of 1889-90 on which the assessment was made. The Government of India considered that this opinion was based on a misconception as to the income on which the tax is leviable under the Act. Though it is no doubt provided in Section 15 that the *assessment* of the tax shall be made upon the income of the next preceding year, it seems clear to the Government of India that the tax is levied upon the income of the current year. It is true that there is no express provision to this effect in the Act, but on the other hand there is nothing in the Act inconsistent with this view, which not only appears to be natural and reasonable in itself, but is supported by the provi-

sions relating to the taxing of 'salaries and pensions' and 'interest on securities,' in which cases the tax is to be deducted from such 'salaries and pensions' and 'interest' at the time when the same is paid, that is, from the receipts under these heads during the current year. Moreover, if this construction were not correct, the Act would necessarily have been retrospective in its first year so far as the tax on 'incomes' was concerned, an effect which would be contrary to all principle.

In the opinion of the Government of India the object of Section 15, in requiring the assessment to be made upon the income of the preceding year, was simply to obviate the difficulty which would otherwise have arisen as to estimating at the beginning of the year what the income from certain fluctuating sources of income would be, and that this construction is correct would seem to be confirmed by clause (*c*) of Sub-section (2) of Section 16, which assumes that the person assessed must have a present accruing income in order to make him liable to assessment, a condition which would be meaningless if the tax was being levied in respect of the income of the previous year.

As regards the provisions of Section 33, the words 'the income on which the assessment was made' are not happily expressed, but if they are to be given any intelligible meaning they must be held to be intended to describe the income *on the basis* of which the assessment was calculated; for it is not understood how a man's death or insolvency or his ceasing to carry on a business during the year for which the assessment was made could possibly cause him to be deprived of or lose any income (*i.e.*, receipts) save those of that year (*i.e.*, the then current year). In the opinion of the Government of India, what the section obviously means is that, if for any legitimate cause the income of the past year upon which the assessment is based is not realized in the current year, the person taxed is entitled to have his assessment amended and to pay tax only on so much income as he has actually received.

(G. I., F. & C., No. 3531 S. R., dated 30th August 1892; *vide* G. R. No. 3747, dated 21st September 1892.)

61. An association which is merely constituted not for the making of profits but simply for the distribution among its members of their contributions is not a company carrying on *business*, which implies transactions with the outside public. It should not therefore be assessed to the income tax as a whole, but its members should be separately assessed. (L. R. No. 43, dated 9th January 1893; *vide* G. R. No. 370, dated 27th idem.)

62. Salary less than Rs. $\frac{500}{12}$ a month is liable to the income tax if the recipient has other income coming under Parts II, III or IV, which brings the

total income up to Rs. 500 or more. The person paying the salary should not, however, question the recipient as to his other income. He should deduct the tax solely with reference to the month's salary, unless the Collector brings to his notice that the recipient has other income.

A person, whose monthly salary is Rs. $\frac{500}{12}$ or more, but whose total income in the year from all sources is, owing to absence on leave, less than Rs. 500 for the year, is entitled to claim a refund, at the end of the year, of the amount of income tax deducted from his monthly salary, and obtain the refund; he should, after the close of the year, apply to the Collector, who if satisfied that the total annual income was under Rs. 500, should declare the applicant entitled to the refund, the amount then being paid like an ordinary refund. The Local Government may, if it considers necessary, prescribe a form on which the Collector's certificate can be given and the refund paid. In the case of Government servants, however, the Collector should enquire into the title to refund, and on his certifying to such title, the refund should be made by the officer through whom the tax was originally collected, and not as an ordinary refund.

If the salary drawn in any month is less than Rs. $\frac{500}{12}$, deduction need not be made on account of the tax on the ground that the salary of other months has been or will be such as to bring the salary of the year up to Rs. 500. The tax on salary should be deducted with reference to the salary of each month separately. These orders are intended to mean, that deduction of the tax is not to be made if the salary is less than Rs. 41-10-8 for each month separately. The pension or part of the pension of a previous year or month when drawn in arrear is not to be added to the current pension for estimating whether income tax should be paid thereon.

If a person receives salary less than Rs. $\frac{500}{12}$ a month, and also has other income less than Rs. 500 a year, but the salary and income together are Rs. 500 or upwards, the salary under Part I is liable to the tax, while the other income under Part IV is not liable.

(G. I., F. & C., Nos. 810, dated 20th May 1886, 1740, dated 3rd July 1886, 4420, dated 22nd August 1887, and 220-S. R. dated 17th January 1893; *vide* G. Rs. Nos. 1649, dated 10th June 1886, 2108, dated 19th July 1886, 2462, dated 8th September 1887, and 1485, dated 14th April 1893.)

63. Rewards to Government officers, whether in civil or military employment, for passing examinations are to be treated as taxable under Part IV of Schedule II of the Income Tax Act as income, not as salary under Part I of the schedule. The account officer auditing the payment of any such reward should inform the Collector of the fact of payment, in order that income tax may be levied

on it. (G. I., F. & C., No. 3716-S. R., dated 25th August 1893; *vide* G. R. No. 3175, dated 13th September 1893.)

64. The following correspondence shows that the owner of a house letting it on rent should, in estimating his income from the house for the purposes of Act II of 1886, be allowed to deduct from his rent the amount of any municipal or other tax payable by him as owner :—

"No. 1308 S. R., dated 13th March 1894.

"From—G. H. R. HART, Esq., Offg. Assistant Secretary to the Government of India, Finance and Commerce Department;

"To—The Solicitor to the Government of India.

"I am directed to forward copy of the papers noted in the margin, and to request that the joint opinion of the Honourable the Advocate General and the Standing Counsel may be obtained on the question therein raised, whether the owner of a house letting it on rent should, in estimating his income from the house for the purposes of Act II of 1886, be allowed to deduct from his rent the amount of any municipal or other tax payable by him as owner.

From the Government of the Punjáb, No. 288, dated the 11th February 1893, and enclosures.
To the Government of the Punjáb, No. 3283-S. R., dated the 31st July 1893.
From the Government of the Punjáb, No. 2075, dated the 14th December 1893, and enclosures.

"2. The actual practice in this respect is not uniform throughout India but, as a general rule, no such deductions are allowed. It will be seen, however, from the papers herewith forwarded that the question was raised in 1890 by the Financial Commissioner, Punjáb, and referred to the Government Advocate, who held that income tax was not leviable on the portion actually paid by the owner as property tax to the Municipal Committee. Acting on this opinion, the Financial Commissioner deducts the amount of municipal tax when assessing house-owners' incomes: but the Government of the Punjáb takes a different view, and holds that there is no more reason to think that the owner is entitled to such a deduction than there would be to think that a person is entitled to deduct any other tax paid by him.

"3. The term 'income' is not exhaustively defined in Section 3, Sub-section 5, or elsewhere in Act II of 1886, and it is admitted that the tax-payer has accordingly a right to stand on the literal and ordinary construction of the word, and that the intention is to assess, under Section 14 of the Act, the net income of individuals to the same extent as under Section 11 of the Act the net incomes or profits of associations are assessed, that is, that in either case whatever expenses are actually and necessarily incurred in the process of obtaining or for the purpose of earning the gross annual income may properly be deducted therefrom in calculating the amount of income liable to assessment. There is thus no question as to whether the amount of the municipal house-tax, whether actually paid by the non-resident owner or by the occupying tenant, does or does not form a portion of the economic rent of the house; but the point at issue is, whether the payment is a necessary outgoing of the assessee's business as a landlord, incidental to and inseparable from his realisation of the rent.

"4. In support of the view of the Government Advocate and the practice followed by the Financial Commissioner of the Punjáb, it has been urged that, for the purpose

of calculating the amount of income derived from a house, a tax specially payable in respect of that house differs essentially from a general tax payable from whatever source the income may be derived; and that the amount so specially paid is no more a portion of the house-owner's assessable income than is the amount expended on repairs to the house, on account of which a deduction is invariably made from the gross rental before its assessment to income tax. It is further argued that, whether intercepted, as is ordinarily the case in England, before reaching the house-owner's hands, or handed over to the Municipality after reaching him, the municipal tax is actually and ultimately paid by the tenant, whose income, including the amount of the municipal tax, is separately assessed to income tax; so that if the amount of the municipal tax is not to be deducted from the assessable income of the house-owner, the latter will also pay income tax in respect of the same amount whenever municipal rates are paid by him, and not by the tenant, whence it follows that income tax will have been paid twice or once in respect of the same amount according as the municipal tax is actually paid by the owner or the occupier—a matter with which the Government, as receivers of the tax, are not concerned.

"5. On the other hand, in support of the view now put forward by the Government of the Punjáb, it is argued that the very fact that under Sction 42 of Act XX of 1891 the municipal house-tax is assessed on the gross annual rent for which a house may be expected to let, shows that the tax is not paid in the process or for the purpose of actually obtaining the rent, notwithstanding the provisions of Section 62 under which the tax is remitted in case no rent has been obtained. From this point of view the contention is that the owner's income from the house consists of the amount paid to him or on his behalf by the tenant; that out of this amount the Municipality merely claims a portion for local purposes, just as Government claims another portion for Imperial purposes; and that there is no more reason for deducting the amount of the municipal tax than for deducting the amount of the income tax itself from the person's gross income in order to arrive at the amount assessable.

"6. It has further been suggested that a debt due to the Municipality can only come in after a debt due to the Crown; and that inasmuch as a tenant or an occupying owner of a house is not entitled to deduct the amount of any municipal or other taxes to which he may be liable when returning his income assessable with income tax, there is no reason why the owner of a house should be held entitled to do so without distinct statutory provision to that end. As the words of the law are admittedly doubtful, the reason of the thing and the analogy of a similar law seem to be fair grounds of argument; and it is pointed out that, according to the English law, it is only when an owner pays rates and taxes which are by law a charge upon the occupier that the amount of such rates and taxes is deducted from the annual value whereas, if a tenant pays rates and taxes which are by law a charge upon the owners when the annual value is to be the rent either actually paid or that might be obtained (as the case may be) *plus* the amount of such rates and taxes (Ellis Income Tax Acts, 2nd Edition, page 48). In the case under consideration the municipal house-tax is payable by the owner (Act XX of 1891, Section 63, Sub-section 1), and the recognition of any non-statutory deductions would obviously be dangerous and inconvenient, if not illegal.

"7. As, then, the matter is open to so much doubt, I am to request that the Honourable the Advocate General and the Standing Counsel may be instructed to advise the Government of India whether the deduction of municipal taxes from the rent received in the first instance given in the Deputy Commissioner of Simla's letter No. 199, dated 4th October

1893, was correct, and, if so, then whether the Governor General in Council has power, under Section 38, Sub-section 1, of Act II of 1886, to make a rule that municipal taxes should not in future be deducted from the amount of income assessable under Part IV of the Act, and generally upon the questions raised."

"No. 237, dated 17th March 1894.

"From—R. LEYCESTER UPTON, Esq., Solicitor to the Government of India;

"To—The Secretary to the Government of India, Finance and Commerce Department.

"Referring to your No. 1308 S. R., of the 13th instant, I have the honour to forward herewith a copy of the questions submitted to the Honourable the Advocate General and the Standing Counsel and their joint opinion thereon."

Question submitted to the Honourable the Advocate General and the Standing Counsel.	Joint Opinion of the Honourable the Advocate General and the Standing Counsel.
(1) Whether the owner of a house letting it on rent should, in estimating his income from the house for the purposes of Act II of 1886, be allowed to deduct from his rent the amount of any municipal or other tax payable by him as owner.	(1) Municipal taxes are generally levied upon owners of houses as a contribution in respect of the advantages afforded by the municipal arrangements in regard to health, comfort and security, and which advantages are assumed to benefit the owners of houses by attracting tenants and so enhancing rent. Theoretically it is this enhanced rent or a portion of it which is claimed by the Municipality as having been earned by means of the advantages afforded by it. In this view the tax is a payment for advantages which increase the rent and should not be treated as income. It is, in fact, a payment which contributes to produce the rent out of which it is paid, and the net income is the rent after deduction of the tax. Taxes which are not levied in respect of the rent do not appear to stand on the same footing. They may be taxes which are levied on owners of property in common with those who do not own property, and be contributions for general purposes intended to promote the enjoyment of such income as is left to be expended at the pleasure of the citizens. We are of opinion for the above reasons that such taxes as first above indicated should be deducted in assessing income tax under Act II of 1886.

Question submitted to the Honourable the Advocate General and the Standing Counsel.

(2) Whether the deduction of municipal taxes from the rent received in the first instance given in the Simla Deputy Commissioner's letter No. 199 of the 14th October 1893 (hereto annexed) was correct, and if so, then whether the Governor General in Council has power, under Section 38, Sub-section 1, of the above Act (II of 1886), to make a rule that municipal taxes should not, in future, be deducted from the amount of income assessable under Part IV of the Act, and generally upon the questions raised.

Joint Opinion of the Honourable the Advocate General and the Standing Counsel.

(2) Assuming the municipal taxes referred to to be within the description of taxes above indicated, and not taxes on servants, etc., the deduction is, in our opinion, correct. And the Governor General in Council has no power to make such a rule as suggested, as it would not, in our view, be consistent with the Act.

(G. I., F. & C., No. 1567-S. R., dated 27th March 1894; *vide* G. R. No. 1500, dated 27th April 1894.)

65. The legal opinion circulated with the foregoing order expressly referred to taxes payable by owners of houses in respect of the advantages afforded to the owner by the general municipal arrangements in regard to health, comfort and security, and neither the terms of the opinion nor the reasons of it are applicable to taxes paid by occupants in respect of specific services rendered to them. (G. I., F. & C., No. 3845-S. R., dated 30th July 1894; *vide* G. R. No. 2783, dated 28th August 1894.)

66. Income of European Circus Companies should be assessed when their accounts are finally closed, *viz.*, just before they leave the country; and the income of those which are Indian, but have no permanent residence or principal place of business in India, should be assessed at the place in which they are found at the beginning of the financial year when the assessments are made. (G. of I. letter No. 5801-S. R., dated 23rd November 1895; G. R. No. 85, dated 7th January 1896.)

PART IV.—PROFITS OF COMPANIES.

1. Under Section 11 of Act II of 1886, the principal officer of every company in British India has to prepare the statement of net profits of his company. As the principal officer of the B. B. & C. I. Railway Company resides in Bombay, that company will be taxed in Bombay and not elsewhere, and as it is to be taxed only on its net profits, buildings occupied by it for the prosecution of its business are not liable to taxation. (G. R. No. 1762, dated 21st June 1886.)

2. As the profits of companies are taxed under Part II, income forming part of such profits cannot be taxed over again as part of an aggregate income under Parts I, II and III. But such income can be taken into account in deciding whether a person's aggregate income is of such amount as to make his income under Part I taxable, though less than Rs. 500. (G. R. No. 1950, dated 8th July 1886.)

3. It is not intended to issue any general orders on the reference regarding the definition of 'net profits' for the purposes of Act II of 1886.

As regards the particular question whether certain percentages of net earnings set aside by some of the mills and factories in the Bombay Presidency to form a depreciation and renewal fund should be taken into account in ascertaining the assessable net profits, the Collector is not bound to accept, as a fair deduction, the amount set apart by the assessee, but should in assessing the net profits allow such deduction as he may think just and reasonable as representing the diminished value by reason of wear and tear during the year of any machinery or plant used for the purposes of a concern.

(G. I., F. & C., No. 399, dated 27th January 1887, *vide* G. R. No. 559, dated 19th February 1887.)

4. The following opinion, No. 1222, dated 21st September 1889, was recorded by the Remembrancer of Legal Affairs :—

"When once a Collector has, after inspection of the accounts produced by a company in answer to a notice under Section 12 (i) of the Income Tax Act (II of 1886), determined by an order in writing the amount at which that company shall be assessed under Part II of that Act, no revision of that order is legal except on the petition under Section 26 (? 27) of the person deeming himself aggrieved by that order. No one else can call the order in question. Subject to revision on such petition it determines the amount payable, and Section 28 contemplates that no evidence shall be taken even on such revision except at the instance of the petitioner or in order to ascertain the correctness of facts alleged by him.

"In the case referred to in the Government memorandum under reply, therefore, if Captain Lyde was a Collector within the meaning of Section 3 (9) of the Act, or was empowered under Section 40 to exercise and perform the powers and duties of a Collector conferred and imposed by Section 12, and has by an order, in writing, determined the amount at which the Perim Coal Company shall be assessed under Part

II, then no other officer can be appointed to revise the order.

"If Captain Lyde was not a Collector under Section 3 (9) or empowered under Section 40, his proceedings would be a nullity.

"If Captain Lyde has not made an order in writing in exercise of such powers, his proceedings are incomplete.

"In either of these two cases supposed in paras. 3 and 4, any person answering to the definition of a Collector contained in Section 3 (9), or empowered under Section 40, might proceed under Section 12 to inspect the accounts and make the order in writing.

"But no order in writing under Section 12 (2) by an officer empowered to make the same, would, in my opinion, be legally open to *revision* except on the petition of the person aggrieved by such order. The revision could, even in such case, be made by the Commissioner of Division only or by some person empowered by the Local Government to perform such duty and exercise such power.

"Even if Captain Lyde's proceedings were a nullity or uncompleted by an order in writing, Mr. Sandell could not inspect the company's books until he had been empowered under Section 40."

(G. R. No. 4047, dated 3rd October 1889.)

5. The net profits made by a company during a given year (Act II of 1886, Schedule II, Part II) are the excess of ordinary receipts during that year over expenses properly chargeable to the revenue of that year.

The preliminary expenses of a company which have not been incurred during the year of assessment, but previously, are not, for the purposes of the Act, properly chargeable to that year's revenue, and cannot be brought into account for the purpose of *pro tanto* reducing the amount of net profits.

(Adv. Gen., No. 50, dated 18th June 1890; *vide* G. R. No. 2257, dated 2nd July 1890.)

6. Section 3, clause (5), has no bearing upon the question what are the profits of a company liable to be taxed; but this section enables the Collector to assess the tax upon the shareholders of the company in respect of that portion of the profits of the company which the company may show were not made in British India, and consequently not liable to tax under the Act, but which the shareholders in British India received. Section 5 exempts from taxation any income which a person enjoys as a member of a company, when the company is liable to the tax. This is because of the provisions of Sections 11 and 12, under which the profits of a company are taxed before any distribution is made to the shareholders, but in those cases in which a shareholder in a company received in British India a share of the profits which are not liable to be taxed under Sections 11 and 12, he is liable to be taxed for that share as income received by him in British India.

A company, as such, can only be taxed upon the profits made in British India, even though the head office is in Bombay and the profits have been credited in such office, but that the individual share-

holders who received in British India from a company the profits made out of British India are liable to be taxed upon the profits so received as part of their income.

An individual or firm is liable upon his or its income and profits accruing and arising or received in British India, but each case must depend upon its own circumstances.

The Secretaries, Agents or other officers of the company are not personally liable for the tax assessed upon the company—there is nothing in the Act which imposes upon them any personal liabilities.

(Adv. Gen., No. 71, dated 30th July 1892; *vide* G. R. No. 3351, dated 20th August 1892.)

Act II of 1886, Sections 11 and 12, and Part 2 provide only for assessment and payment of tax upon the profits of a company made in British India. It does not matter where the head office is: if a company carries on business at different places, it is only liable to pay tax upon the profits earned in British India. It may be very difficult in the case of companies who carry on business in different places, some of which are out of British India, to ascertain what were the profits earned in British India, but each case must depend upon its own circumstances. In the case of the Siam Forest Company, Limited, the profits upon timber sold in Bombay or other places in British India, though consigned from Siam, must be considered as made in British India, and, therefore, liable to tax (see Sulley *vs.* The Attorney General, 5 H. and N., 511).

7. The Government of India in the Finance and Commerce Department, in their letter No. 5559, dated 29th November 1890, having made enquiries as to the practice followed in regard to the deductions allowed from the gross income or receipts of a company or other business carried on for the sake of profit, the Government of Bombay called for reports on the subject from the Commissioner in Sind, the Divisional Commissioners, the Political Resident, Aden, and the Collector of Income Tax, Bombay. A précis was prepared of the reports received, and copies of it were forwarded, with the remarks of Government, to the officers concerned, for information and guidance. The several points raised by the Government of India and the remarks of the Government of Bombay are given below:—

Para. of the Government of India's letter No. [illegible], dated [illegible] Nov. 1880.	Points raised by the Government of India.	Remarks by the Government of Bombay.
1	2	3
5	It is assumed that all expenses which are clearly necessary for the purposes of the business, that is, which are necessary in order to earn the profits which it is the object of the business to secure, are deducted. Such expenses vary with the nature of the business, but the following may be specified as examples:—Salaries of employés, Rent of buildings hired for the business, Cost of goods to be resold, and Interest on borrowed capital.	So far as regards companies' profits, which comes under Part II, Schedule II of the Act, the practice throughout the Presidency and at Aden appears to be fairly uniform, and in accordance with the instructions and limitations laid down, from time to time, by the Government of India. So far as individual traders in the Mofussil under Part IV are concerned, such deductions as are prescribed are made where it is possible to ascertain the amounts under the various heads. Where these are not, from various reasons, ascertainable, the practice appears to be to assess, with the aid of a Panchâyat, the gross profits and make a deduction on account of the various items referred to. This deduction varies according to local circumstances, but the system in practice works fairly, and an attempt to secure theoretical net profits would probably lead to friction, and possibly to fraud by the assessees without any corresponding benefit.
6 (a)	In what manner and under what limitations are the costs of repairs to buildings used for the business allowed to be deducted? Is the actual expenditure as a rule deducted? And, if so, are the statements of the assessees usually accepted as to the amount spent?	As regards companies there is no difficulty in ascertaining the cost of repairs and renewals, the actual expenditure being taken according to the statements of the assessees, but the Governor in Council has considered it to be advisable to lay this down as a general rule, subject to the proviso that it should not exceed 10 per cent. per annum on the valuation of the building. As regards individuals, the Governor in Council considers that the practice of accepting the statements of the assessees as proved by their accounts subject to the same proviso might be made general; and in the absence of accounts the estimate of a local Panchayát might be admitted, and orders to this effect will be issued to the officers concerned.
6 (b)	Renewal of buildings probably comes under the same treatment as repairs. But how is the line drawn between renewals and additions, which latter are properly additions to capital?	The cost of additions is usually charged to capital, and such charges are rightly disallowed. Renewals should be treated as repairs, the distinction between renewals and additions being ascertained by the description of the work as is done in Bombay City.
6 (c)	When amounts are shown in the accounts rendered to the Collector, not as spent on actual repairs and renewals, but as being taken to a renewal fund, are these amounts deducted with or without any limitations or conditions? And if such deductions have been allowed, are subsequent amounts actually expended on repairs or renewals admitted also? And, in such case, is any distinction made according to	*Vide* remarks against 6 (d) *infra*.

Para. of the Government of India's letter No. 5559, dated 29th Nov. 1890.	Points raised by the Government of India.	Remarks by the Government of Bombay.
1	2	3
	whether the amounts actually spent are charged against the income of the year or charged to the renewal fund?	
6 (*d*)	In what manner are deductions allowed on account of the depreciation in the value of buildings? Are any fixed percentages on account of depreciation accepted or do the Collectors try to estimate the amounts which they themselves think just and reasonable as representing the diminished value by reason of wear and tear during the year? And is any endeavour made to see that the deduction on account of depreciation represents the depreciation of one year only?	The Governor in Council considers that a company which has a depreciation and an insurance fund seems to have made necessary provision, not for adding to but for preserving its capital, and that where the depreciation and insurance capital are sufficient to provide for all risks, further additions should be assessed. If money was *honestly* set aside for depreciation or insurance, it should be deducted from net profits. Money paid for insurance is lost to the payer for the time at all events and perhaps for ever; but if the event insured against happens, *e.g.*, if his mill is burned down, his money returns to him, he suffers no loss, and the Government gets payment of its income tax for that year on the whole of its earnings, without any reduction on account of the loss of the mill. A question having been raised by this Government as to whether certain percentages of net earnings set aside by some of the mills and factories in this Presidency to form a depreciation and renewal fund should be taken into account in ascertaining the assessable net profits, the Government of India stated in their letter No. 339, dated 27th January 1887, that the Collector was not bound to accept as a fair deduction the amount set apart by the assessee, but should in assessing the net profits allow such deduction as he might think just and reasonable as representing the diminished value by reason of wear and tear during the year of any machinery or plant used for the purposes of a concern.
6 (*e*)	It is assumed that any amounts actually paid to insurance companies for insurance are deducted. If such payments are not made, but amounts are set aside and taken to an insurance fund of the concern, are such amounts deducted?	*Vide* remarks against 6 (*d*), *supra*.
7	In regard to machinery and plant, the same questions as those specified in regard to buildings arise; but it is possible that in some points it may have been found necessary to adopt a different practice for them, as the conditions are somewhat different, from buildings.	The Governor in Council considers that the practice prevalent in Bombay City as regards machinery and plant coming under Part II should be made of general application throughout the Presidency and Aden, and that as regards plant and machinery coming under Part IV, the existing practice in Dhárwár is fair and need not be disturbed.

Para. of the Government of India's letter No. 5559, dated 29th Nov. 1890.	Points raised by the Government of India.	Remarks by the Government of Bombay.
1	2	3
8	Are amounts taken to a reserve fund admitted as deductions in any province?	The Governor in Council is of opinion that the practice in Sind should be made to conform to that in the rest of the Presidency* and orders to this effect will be issued.
9	Are amounts spent in repayment of debt anywhere admitted?	The practice as regards companies under Part II varies, that in Sind and Aden varying from that in Bombay and elsewhere. The Governor in Council considers that it should be made uniform and the Bombay practice† generally adopted. The practice‡ for individuals coming under Part IV as exemplified in Kolába, Dhárwár and Belgaum is fair enough.
12	When houses are owned and used by the owner for letting in order to realize a profit from the rent, the case is merely a particular one of a business carried on for profit. But what deductions are allowed in such cases from the gross rents realized by the owner?	The practice seems to be fairly uniform. The attention of the Collector of Násik will be drawn to the Resolutions of this Government Nos. 964 and 1237, dated 3rd April and 3rd May 1886, respectively, so that the practice in the Municipal towns of that district of deducting municipal taxes from assessable income may be stopped.
13	When houses are occupied by the owner and not in any sense maintained for the purpose of realizing profits in the form of rent, Section 24 of the Act requires the Collector to estimate the gross annual rent at which the house may reasonably be expected to let, and to assess the income from it at $\frac{6}{5}$th of such amount. It is assumed that no other deduction than the $\frac{1}{6}$th fixed by the Act is allowed. But the Governor General in Council desires to know whether any difficulties have been found to arise in estimating the letting value, and in particular what treatment is adopted in places where it is the local custom to state the rent, not simply at the gross amount received by the landlord from the tenant, but at so much as rent proper and so much on account of municipal taxes or other payment which the landlord desires to transfer from himself to his tenant.	No difficulty has been found in estimating the letting value of houses occupied by the owners.
14	Is Section 24 of the Act applied in any province to companies or	The Government of India having admitted in paragraph 4 of their letter No. 5559, dated

* The practice in the Presidency proper is not to admit amounts taken to a reserve fund as deductions.

† The Bombay practice is not to admit as a charge amount borrowed as capital to start a concern with or for working expenses.

‡ The practice in Kolába, Dhárwár and Belgaum for individuals coming under Part IV is not to admit the amount spent in repayment of debt, but to admit the interest payable thereon.

Para. of the Government of India's letter No. 5559, dated 29th Nov. 1890.	Points raised by the Government of India.	Remarks by the Government of Bombay.
1	2	3
	to other concerns carried on for profit assessable under Part IV, when the business premises are owned by the company or trader?	29th November 1890, that it is net income that has to be assessed in the case of any business assessable under Part IV, just as much as under Part II, it appears that the rent valuation of shops occupied by the owners should not be assessed. The practice in the Sátára, Sholápur, Násik, Dhárwár and Belgaum Districts is contrary to the orders of the Government of India, and instructions will be issued to the Collectors concerned to alter the practice.

(G. R. No. 3908, dated 10th November 1891.)

8. The Income Tax Collector has not power, under Section 12 of the Income Tax Act, 1886, to require the production of the accounts of persons who have deposited monies at interest with a company, unless he has reason to believe that the statement of net profits delivered to him by such company under Section 11 is incorrect. He would not be justified in demanding such inspection merely for the purpose of satisfying himself that the deduction made by such company for interest was correct, unless he had reason to believe it was incorrect, nor for the purpose of finding out the names of the depositors. (Adv. Gen., No. 53, dated 13th May 1893; *vide* G. R. No. 2031, dated 5th June 1893.)

9. For ascertaining and determining income chargeable with income tax, the "general tax paid to the Bombay Municipality by the Cotton Mill Companies and other similar Joint Stock Companies on account of buildings they own should be deducted from the income of the companies as is done in the case of persons assessable under Part IV. (G. R. No. 1564, dated 6th April 1897.)

10. In assessing the profits of Cotton Mills Companies to income tax, amounts paid by them on account of Municipal halálkhor cess should not be deducted from the profits before charging income tax.

Sums annually set apart from the earnings by the proprietors of Cotton Mills and factories to form a Building Depreciation Fund should not be excluded from assessable profits. (G. R. No. 3396. dated 7th August 1897.)

11. In Government letter No. 3596 A, dated 17th August 1897, it was brought to the notice of the Government of India that it was the practice in the N. W. Provinces and Oudh to allow deductions on account of depreciation in the value of buildings in estimating the profits of Joint Stock

Companies for the purposes of assessment to income tax, and it was observed that no such deduction is allowed in the Bombay Presidency and that it is desirable to secure uniformity of practice as far as possible. The Government of India in reply stated that the practice followed by that Government had been to allow a certain discretion to Local Governments in prescribing in such matters the manner of ascertaining and determining the income liable to *assessment*, and that that practice should be maintained. They explained that it was not intended by the orders contained in their letter No. 399,* dated 27th January 1887, to prohibit deductions such as are made in the N. W. Provinces on account of depreciation of buildings. (G. of I. letter No. 4678-S. R., dated 27th October 1898; G. R. No. 5443, dated 28th November 1898.)

* Quoted in G. R. No. 559, dated 19th February 1887.

PART V.—RULES UNDER THE ACT.

1. The Governor in Council is pleased to direct, under Sub-section (4) of Section 30 of Act II of 1886, that the tax chargeable under the said Act shall be recovered in the City of Bombay from owners of vehicles and animals which ply for hire in the said City and are liable to a municipal tax, by the Municipal Commissioner for the said City, in the same manner as the said municipal tax is recovered from the said owners, with, and as an addition to, the said municipal tax. (G. R. No. 1004, dated 7th April 1886.)

2. In exercise of the power conferred by Sub-section (1), clauses (*a*) and (*b*), of Section 18 of Act II of 1886, the Governor in Council is pleased to make the following rules:—

Marchants. Traders.

1. In cases of any of the classes marginally noted, the Collector of Income Tax for Aden and Perim may:

(*a*) include in a list under Section 16 of the said Act any person who is liable to be served with a notice under Section 17 thereof instead of or in addition to serving him with such a notice; and

(*b*) serve a notice under Section 17 of the said Act on any person liable to be included in a list under Section 16 thereof instead of or in addition to including him in such a list.

2. The said Collector may cause a general notice to be published in Aden or in Perim, or both in Aden and Perim, inviting every person chargeable with income tax under Part IV of the second schedule to the said Act to deliver, or cause to be delivered to the Collector within one week from the service of the notice, a return in in the form * hereto appended, a copy of which shall accompany the notice, of his income during the year ending on the day on which his accounts have been last made up, or if his accounts have not been made up within the year ending on the thirty-first day of March in the year immediately preceding that for which the assessment of the said tax is to be made, then of his income during the year ending on the said thirty-first day of March.

(G. R. No. 1352, dated 14th May 1886.)

3. In exercise of the powers conferred by Section 38 of Act II of 1886, the Governor General in Council is pleased to rule—

(1) Contributions made by the employés of the Bombay Port Trust to the Provident Fund established for their benefit, to whom clause (*g*) of Section 5 of Act II of 1886 does not apply,

* *Vide* Form 9 prescribed by G. N. No. 2321, dated 4th August 1886, as modified by G. N. No. 4480, dated 12th November 1889.

shall be exempt from liability to assessment under that Act on the same conditions and to the same extent as sums deducted from salary under the authority or with the permission of the Government are exempt under the said clause.

(2) The Provident Fund of the Bombay Port Trust shall be deemed to be a 'Service Fund' within the meaning of Rule 13* of the Notification of the Government of India in the Department of Finance and Commerce No. 593, dated the 5th February 1886.)

(G. I., F. & C., Notn. No. 1383, dated 14th June 1886; *vide* G. R. No. 1909, dated 2nd July 1886.)

4. In exercise of the powers conferred by Section 38 of Act II of 1886, the Governor General in Council is pleased to rule—

(1). Contributions made by the employés of the Karáchi Harbour Board to the Provident Fund established for their benefit to whom clause (*g*) of Section 5 of Act II of 1886 does not apply, shall be exempt from liability to assessment under that Act on the same conditions and to the same extent as sums deducted from salary under the authority or with the permission of the Government are exempt under the said clause.

(2). The Provident Fund of the Karáchi Harbour Board shall be deemed to be a 'Service Fund' within the meaning of Rule 13 of the Notification of the Government of India in the Department of Finance and Commerce No. 593, dated the 5th February 1886.

(G. I., F. & C., Notn. No. 1583, dated 25th March 1887; *vide* G. R. No. 1068, dated 25th April 1887.)

5. In exercise of the power conferred by Sub-section (1) of Section 18 of Act II of 1886, the Governor in Council is pleased to make the following rules, *viz.* :—

1. Every Collector of Income Tax may serve a notice under Section 17 of the said Act on any person liable to be included in a list under Section 16 thereof, instead of including him in such list, if such person's liability to the tax has not become known to the Collector in sufficient time to include him in the list published under Section 16 in any year.

2. The Collector of Income Tax for Aden and Perim may, in any case in which it appears to him to be desirable so to do :

(*a*) include in a list under Section 16 of the said Act any merchant or trader who is liable to be served with a notice under Section 17

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* *Vide* clause 8 of G. I., F. & C., Notn. No. 2762, dated 6th June 1890. (G. N. No. 2022, dated 11th idem.) G. I., F. & C., Notn. No. 593, dated 5th February 1886, was superseded by G. I., F. & C., Notn. No. 2763, dated 6th June 1890. (G. N. No. 2022 idem.)

thereof, instead of or in addition to serving him with such a notice; and

(*b*) serve a notice under Section 17 of the said Act on any merchant or trader liable to be included in a list under Section 16 thereof, instead of or in addition to including him in such a list.

3. Any Collector of Income Tax other than the Collectors of Income Tax for the City of Bombay and for Aden and Perim may serve a notice under Section 17 of the said Act on any person liable to be included in a list under Section 16 thereof, instead of including him in such list, if, in the opinion of the Collector, the procedure under Section 17 is more suitable to the condition of such person than the procedure under Section 16 and shall serve such a notice on any such person instead of, or in addition to, including him in such a list in all cases where such person becomes liable to be included in such a list for the first time.

4. The Collector of Income Tax for any of the towns and cantonments* marginally noted may cause a general notice to be published, inviting every person chargeable under Part IV of the second schedule to the said Act to deliver or cause to be delivered to the Collector, within one week from the publication of the notice, a return, in the Form No. 9 hereto appended, which shall be published with the notice, of his income during the year ending on the day on which his accounts have been last made up.

* Town and Cantonment of Belgaum.
" " Karáchi.
" " Hyderabad.
" " Jacobabad.
Towns of Dharwár, Hubli, Gadag Betgiri, Sukkur and Shikárpur.

† Cantonment of Deesa.

† *Vide* G. N. No. 1626, dated 29th June 1887.

Or, if his accounts have not been made up within the year ending on the thirty-first day of March in the year immediately preceding that for which the assessment is to be made, then of his income during the year ending on the said thirty-first day of March.

5. The Collector of Income Tax for the City of Bombay may cause a special notice to be served on any person residing in the said city whom he believes to be chargeable with tax under Part IV of the second schedule to the said Act, inviting such person to deliver or to cause to be delivered to the Collector, within one week from the service of the notice, a return, in the form K hereto appended, a copy of which shall accompany the notice, of his income during the year ending on the day on which his accounts have been last made up.

Or, if his accounts have not been made up within the year ending on the thirty-first day of March in the year immediately preceding that for which the assessment of the said tax is to be made, then of his income during the year ending on the said thirty-first day of March.

FORM No. 9 (*See rule 4.*)

Return under Section 18, Sub-section (1), Clause (b) of Act II of 1886.

District
Táluka } To be returned duly filled up on or before
City } the day of 188 .

RECEIVED.
Date
Recorded No.
(Signed)
Registering Clerk.

Return of income under Part IV, Schedule II of Act II of 1886, accruing and arising in British India during the year ending on the day of 188 . The return of income under Parts I, II and III prescribed in the column of Remarks is required for information only.

Name.	Residence or place or places of business.	Sources of income under Parts I, II, III and IV specifying each part and each heading under each part separately.	Amount of income from each source, specifying the period during which the income from each has been derived.	Names of sharers, if any, in the income returned, with the specification of share of each.	REMARKS.
1	2	3	4	5	6
		1. Profession or Trade.	Rs.		1. State if agent, trustee, or executor, &c., for any one, and if so, for whom (*vide* para. 7 of instructions below).
		2. Interest on money (other than that invested in Government Securities, or Securities of local bodies and Companies).	Rs.		2. Here enter in detail the number and description of shares in Joint Stock Companies.
		3. Landed estate (other than Agricultural). (Give number and streets of houses.) *Note.*—If the returning party lives in his own house, he should enter the valuation thereof according to the municipal register.	Rs.		3. State here the interest received during last year from Government Securities or Municipal, Port Trust or any other Debentures. 4. Here specify income under Part I. (If employed, state where employed.) 5. Specify here any payments made to Insurance Companies, as instructed below. 6. Any other remarks.

DECLARATION.—I, , do declare that the income stated in this return is truly estimated on all sources therein mentioned, that it has actually accrued within the period stated, and that I have no other source of income arising or accruing in British India assessable.

(Signed)

Address—

Date— 188 .

INSTRUCTIONS FOR FILLING UP THE RETURN.

1. In the case of a firm, the ordinary designation of the firm should be entered in Column 1.

2. If the person or firm has several places of residence or business they should all be entered in Column 2, the principal residence, &c., being specified.

3. In column 3 every separate source of income arising and accruing in British India should be entered in detail.

4. Against the gross receipts no deduction should be made on account of disbursements or expenses not wholly and exclusively incurred in respect of the profits returned; nor should deduction be made on account of the maintenance of the person himself or his family or domestic establishment, nor on account of any public or local rates, cesses or taxes, other than rates or taxes payable by such person as imposed by, or under any enactment or in force in a Municipality or Cantonment as such, in respect of his ownership of any buildings or lands not used for agricultural purposes, and otherwise than in consideration of services performed or accommodation supplied.

5. Sums paid to an Insurance Company in respect of an insurance or deferred annuity on the life of the person assessed, or on that of his wife, should not be deducted from the amount of income to be shown in Column 4, but should be specified in Column 6 (Remarks). On presentation by the assessee of the receipt of the Insurance Company for the payment and a copy thereof, a deduction, not exceeding one-sixth of the income of the assessee, will be allowed.

6. A deduction should, in the case of rent or income from house and lands not used for agricultural purposes, be made of the amount payable by the person in question on account of any tax or rate imposed by or under any enactment or rule in force in a Municipality or Cantonment as such in respect of his ownership of such buildings or lands, and not being a rate, cess or tax in consideration of services performed or accommodation supplied.

7. If the person filling in the return is chargeable (1) as a trustee, guardian, curator or committee of any infant, married woman subject to the law of England, lunatic or idiot; (2) as an agent of a non-resident; (3) as receiver or manager appointed by any Court in India, a Court of Wards, an Administrator General, or an Official Trustee in respect of income officially in his possession or under his control, the fact would be stated in the column of Remarks.

FORM K. (*See Rule 5.*)

FOR THE YEAR ENDING 31ST *March 188* .

Notice under Section 18, Clause (c) of the Income Tax, Act, 1886.

Number *Date*

To

You are requested duly to fill in, in accordance with the annexed instructions, sign and deliver at my office, the following Form of Return of Income chargeable under Part IV within seven days from the service of this notice. The return of income under Parts I, II and III prescribed in the column of Remarks is required for information only.

Income Tax Collector, Bombay.

Return of Income accruing and arising in British India.

Name.	Residence or place of business.	Sources of income under Parts I, II, III and IV specifying each part and each heading under each part separately.	Income derived from each of these sources during the past year, mentioning the period during which the income from each source has been derived.	Names of sharers, if any, in the income mentioned in column 4, with specification of their Shares.	REMARKS.
	2	3	4	5	6
		1. From Profession or Trade.	Rs.		1. Here state whether you are agent, trustee or executor, &c., for any one, and if so, for whom (*vide* para. 7 of instructions below).
		2. From Interest on money (other than that invested in Government Securities, Port Trust or Municipal Debentures, or in Joint Stock Companies).	Rs.		2. Here enter in detail the number and description of shares in Joint Stock Companies.
		3. Landed Estate. (*State below the number of each house and the street in which it is situated.*) *N.B.*—If you are living in your own house, it must also be entered here with its annual valuation as shown in the Municipal Books.	Rs.		3. If you possess Government Securities or Municipal, Port Trust, or any other Debentures, state here the interest received by you during the last year. 4. Here specify income under Part I. (If employed, state where employed). 5. Specify payments made to Insurance Companies (*vide* para. 5 of instructions below). 6. Any other remarks.

I, , do declare that the income stated in this return is truly estimated on all the sources therein mentioned, that it has actually accrued within the period therein stated, and that I have no other source of income.

(Signature of the Party making the Return.)

INSTRUCTIONS FOR THE GUIDANCE OF THE PARTY MAKING THE RETURN.

1. In the case of a firm, the ordinary designation of the firm should be entered in column 1.

2. If the person or firm making the returns has several places of residence or business they should be all mentioned in Column 2, the principal place of residence or business being specified.

3. In Columns 3 and 4 every separate source of income accruing and arising in British India should be entered in detail as therein required.

4. Against the gross receipts no deduction should be made on account of disbursements or expenses not wholly and exclusively incurred in respect of the profits returned; nor should deduction be made on account of the maintenance of the person himself or his family, or domestic establishment, nor on account of any public or local rates, cesses, or taxes, other than rates or taxes payable by such person as imposed by or under any enactment or rule in force in a Municipality or Cantonment as such in respect of his ownership of any build-

ings or lands not used for agricultural purposes, and otherwise than in consideration of services performed or accommodation supplied.

5. Sums paid to an Insurance Company in respect of an insurance or deferred annuity on the life of the person assessed, or on that of his wife should not be deducted from the amount of income to be shown in Column 4, but should be specified in Column (6) of Remarks. On presentation by the assessee of the receipt of the Insurance Company for the payment and a copy thereof, a deduction not exceeding one-sixth of the income of the assessee will be allowed by this Department.

6. A deduction should, in the case of rent or income from houses or lands not used for agricultural purposes, be made of the amount payable by the person in question on account of any tax or rate imposed by or under any enactment or rule in force in a Municipality or Cantonment as such in respect of his ownership of such buildings, or lands, and not being a rate, cess, or tax in consideration of services performed or accommodation supplied.

7. If the person filling in the return is chargeable (1) as a trustee, guardian, curator, or committee of any infant, married woman subject to the law of England, lunatic or idiot; (2) as an agent of a non-resident; (3) as receiver or manager appointed by any Court in India, a Court of Wards, an Administrator General or an Official Trustee in respect of income officially in his possession or under his control, the fact should be stated in the column of Remarks.

N.B.—Section 35. "If a person makes a statement in a declaration mentioned in Section 18, Sub-section (2), which is false, and which he either knows or believes to be false, or does not believe to be true, he shall be deemed to have committed the offence described in Section one hundred and seventy-seven of the Indian Penal Code."

(G. Ns. Nos. 2321, dated 4th August 1886, 4480, dated 12th November 1889, 3139A, dated 25th September 1894, and 1983, dated 26th April 1899.)

6. Under paragraph (4) of the Notification of the Government of India in the Foreign Department No. 300-I., dated the 26th January 1887, extending Act II of 1886 (An Act for imposing a Tax on Income derived from sources other than Agriculture) to the Cantonment of Deesa, His Excelleny the Governor in Council is pleased to extend to the said Cantonment the rules made under Sub-section (1) of Section 18 of the said Act (excepting Rules 2 and 5), published under Government Notification No. 2321 at pages 651 to 653 of Part I of the *Bombay Government Gazette*, dated 5th August 1886, and to direct that the words "Cantonment of Deesa" be added to the list of towns and cantonments noted in the margin of Rule 4. (G. R. No. 1626, dated 29th June 1887.)

7. The following rules made by the Governor in Council in exercise of the power delegated to him under Section 38 of Act II of 1886 by the Honourable the President in Council are published for general information:—

1. For the purpose of ascertaining and determining any income chargeable with tax under Part IV of the second schedule to the said Act, the gross receipts from every source of income not included in Part I, Part II, or Part III, of the said schedule shall be computed, no deduction being

allowed on account of the maintenance of the person whose income is to be assessed, or of his family or domestic establishment, nor on account of any disbursement or expense not specially exempted from assessment by Section 5 of the said Act, or not wholly and exclusively incurred in respect of the source of income in question, nor shall any deduction be allowed on account of any tax, rate or cess to which such person is liable, other than a tax or rate imposed by or under any enactment or rule in force in a Municipality or Cantonment as such, on that person in respect of his ownership of any buildings or lands not used for agricultural purposes, and otherwise than in consideration of services performed or accommodation supplied.

2. Any person who claims exemption from taxation in respect of any income under clause (*e*) of Sub-section (*1*) of Section 5 of the Act, shall adduce proof that the property from which such income is derived is "solely employed for religious or public charitable purposes;" and on his establishing such right of exemption, to the satisfaction of the Collector, shall be entitled to receive from the said officer a certificate to that effect, which, if the property consists of securities, shall be in the Form A hereto annexed which has been prescribed in this behalf by the Honourable the President in Council in No. 10 of the Rules published in the Government of India's Notification* No. 593 of 5th February 1886, and, in every other case, shall be in the Form B hereto annexed.

* *Vide Bombay Government Gazette* of February 11th, 1886, Part I, page 112.

3. The conclusion of any arrangement by a Collector, under Sub-section (2) of Section 9 of the said Act, with a company, or with a public body or association not being a local authority or company or with a private employer shall be subject to the following conditions (*viz.*) :—

(1) that the Collector may, if the conclusion of any such arrangement will thereby be facilitated, allow such company, body, association or employer to deduct from the amount of tax to be recovered by such company, body, association or employer on behalf of Government from the person or persons receiving any salary, annuity, pension or gratuity from such company, body, association or employer, a commission at such rate not exceeding two per centum of the amount of the tax as they shall mutually agree upon;

(2) that the amount of the tax recovered on behalf of Government shall be paid by such company, body, association or employer, after deducting the commission, if any, agreed upon as aforesaid, to the credit of Government into such treasury or bank as the Collector directs, within one week after payment of the salary, annuity, pension or gratuity in respect of which such tax has been recovered.

4. The lists to be prepared by Collectors under Section 16 of the said Act shall be in English in the City of Bombay, and, elsewhere, shall be in the vernacular language officially used by the Collector, and also, if the Collector thinks fit, either wholly or in part, in some other vernacular language or in English.

5. Applications to compound for the tax assessable under Part II or Part IV of the second schedule to the Act shall be made in writing to the Collector.

6. Agreements for composition shall be in the Form C or D hereto annexed, as the case may be, or as near thereto as may be, and shall be for a period of not less than three years and not more than five years. Each agreement shall be made in two parts, one of such parts, signed by the person compounding, remaining with the Collector, and the other part, signed by the Collector, remaining with the person compounding.

7. No agreement for composition for any tax chargeable under the Act shall be entered into, unless the income on which such tax is to be assessed amounts in the City of Bombay and in Aden and Perim to Rs. 10,000 or upwards, and elsewhere to Rs. 2,000 or upwards.

8. The amount of the composition shall in every case of a tax assessable under Part IV of the schedule aforesaid, be a sum equal to one hundred and five per centum of the amount of the tax at which the person compounding is finally assessed under the provisions of the Act for the first year of the period comprised in the agreement.

9. If any person who has compounded for the tax assessable under Part IV of the schedule aforesaid dies, or becomes bankrupt or insolvent before the expiration of the period comprised in his agreement, his agreement shall determine on the thirty-first day of March next after his death, bankruptcy or insolvency, save and except as to any portion of the amount of composition which before the said day shall have become payable and shall then be unpaid.

FORM A.

(Government of India's Form No. D. under their Rule 10.)

I, , Collector of Income Tax, , do hereby certify that the interest on the security specified below, standing in the name of , is employed solely for purposes :—

Description of Security.	Number.	Date.	Amount.

Dated _____ 188 .

Income Tax Collector.

FORM B.

I, , Collector of Income Tax, , do hereby certify that the income derived from the property specified below, standing in the name of , is employed solely for purposes, and has accordingly been exempted from assessment for the Income Tax for the year ending 31st March 188 :—

Description of Property.	Municipal No.	Amount of Income from the Property.	Remarks.

Dated 188 .

Income Tax Collector.

FORM C.

Agreement for composition for tax on income made under Section 31 of Act II of 1886, between the Collector of and hereinafter called the 'compounding party.'

It is hereby agreed—

1. That for a period of years from the 31st day of March 188 the tax assessable upon the income of the compounding party derived from sources other than those mentioned in Parts I, II or III, of the second schedule to the said Act and accrued in the shall be computed as follows *viz.*:—For the first year at Rupees and for each subsequent year at Rupees .

2. That the amount of such composition shall be paid without deduction on the day of next and the amount of Rupees for each subsequent year shall be paid without deduction on the day of in each subsequent year during the said period by the compounding party to the Collector at the office of the Collector.

3. That if default be made in payment of any of the said amounts on the date fixed for payment thereof, such amount shall be recoverable in the same manner and by the same means as any other assessment made under Part IV of the second schedule to the said Act.

4. If the compounding party dies or becomes bankrupt or insolvent before the expiration of the said period of years this agreement shall determine on the 31st day of March next after such death, bankruptcy or insolvency save and except as to any portion of the amount of composition which before the said day shall have become payable and shall then be unpaid. In witness whereof the Collector hath signed one part of this agreement and the compounding party hath signed the other part thereof this day of 188 .

Witness to the signature of the Collector of }

Witness to the signature of

FORM D.

Agreement for composition for tax on income made under Section 31 of Act II of 1886, between the Collector of and hereinafter called 'the company.'

It is hereby agreed—

1. That for each and every year for a period of years from the 31st day of March 188 , the tax assessable upon the whole of the net profits made in British India by the company shall be computed at Rs.

2. That the amount of such composition Rs. shall be paid without deduction on the day of in each year of the said period by the company to the Collector at the office of the Collector.

3. That if default be made in payment of any of the said amounts on the date fixed for payment thereof, such amount shall be recoverable in the same manner and by the same means as any other assessment made under Part II of the Second Schedule to the said Act.

In witness whereof the Collector hath signed one part of this agreement, and the said company hath affixed its seal and duly executed the other part thereof.

Dated this day of 188 .

Witness to the signature of the Collector.

The common seal of the Company, Limited, hath been affixed hereto in pursuance of a resolution of the Board of Directors in the presence of

(G. Ns. Nos. 1791, dated 23rd June 1886, 4480, dated 12th November 1889, and 3139, dated 25th September 1894).

8. In exercise of the powers conferred by Sections 6 and 38 of Act II of 1886, the Governor-General in Council is pleased, in supersession of the Notifications in the Department of Finance and Commerce,—

No. 579, dated the 3rd May 1886,
" 2003, " 16th July 1886,
(a) " 2633, " 19th August 1886,
(b) " 2929, " 3rd September 1886,
(c) " 3920, " 29th October 1886,
(d) " 4330, " 25th November 1886,
(e) " 4010, " 26th July 1887,
(f) " 6911, " 30th December 1887,
(g) " 676, " 8th February 1888,
(h) " 1650, " 27th March 1888,
(i) " 1703, " 30th March 1888,
" 806, " 14th February 1889,
(j) " 3065, " 20th June 1889,

(a) Republished at p. 730 of Pt. 1 of the *B. G. G.* dated 2nd Sept. 1886.
(b) " " 749 " " 9th " "
(c) " " 949 " " 4th Nov. "
(d) " " 1017 " " 2nd Dec. "
(e) " " 721 " " 18th Aug. 1887.
(f) " pp. 1 and 2 " " 5th Jan. 1888.
(g) " p. 135 " " 16th Feb. "
(h) " " 323 " " 5th Apl. "
(i) " " " " " do. "
(j) " " 561 " " 27th June 1889.

(A) to exempt from liability to the tax payable, and to assessment, under the said Act—

(1) the income of persons (other than persons in the service of the Government) residing in—

(*a*) the scheduled districts of the Presidency of Madras;

(*b*) the Hill Tracts of Chittagong;

(*c*) the Mewás States under the Khándesh Political Agency;

(*d*) the Khondmals and the Mahál of Angul in Orissa;

(2) the income of Universities or other associations or bodies existing solely for educational purposes, and of local authorities as defined in Section 3 of the Act, provided that the exemption shall not extend to interest payable on a Government security in respect of any period (the period running to date of payment of interest from last date of payment thereof) during which a transfer of the security has been effected.

(3) the official allowance which an Agent of a Prince or State in India in alliance with Her Majesty, who has been duly accredited to represent the Prince or State for political purposes in any place within the limits of British India, receives as such Agent in British India from the Prince or State;

(4) any capital sum paid in commutation of the whole or a portion of a pension;

(5) so much of the income of a person as is derived solely and directly from the production of indigo or the preparation thereof for the market: provided that nothing in this clause shall be construed to affect Section 5, sub-section (2), of the Act with respect to the liability of an officer or servant of a person to whom this clause applies;

(6) such portion of any person's income as is paid to any Service Fund, Mutual Benefit Fund, Friendly Society, or other legally established Association, not being a company within the meaning of Section 3, sub-section (2), of the Act, in respect of an insurance or deferred annuity on his own life or on the life of his wife, in the same way as if the payment were made to an Insurance Company;

(7) such portion of the income of any person in the service of the Government, or of any Local Authority, or of any Railway Company, as is paid into any Provident Fund established under the authority, or with the permission of the Government, and as is not repayable to him at his option so long as he remains in such service:

Provided that the amount of income exempted under No. (6) and No. (7), together with the amount exempted under section 5, sub-section (1), clause (*g*), of the Act, shall not exceed one-sixth of the whole income in respect of which the person would, but for these exemptions, be liable;

(8) Interest on securities which are held by, or are the property of, a Service Fund or a Friendly Society, as defined below :—

For the purposes of this exemption, a Service Fund is a fund established under the authority, or with the permission of Government for the purpose of securing deferred annuities to the subscribers, or payments to them in the event of their resignation of or dismissal from the service in which they are employed, or provision for their wives or children after their death, or payments to their estate or their nominees upon their death, to which the servants of Government, or of a Local Authority, or of a Railway Company, are alone admissible as subscribers or members, and the funds of which are either deposited with the Government or invested in Government Securities; and a Friendly Society is a Mutual Association established for the purpose of securing deferred annuities to the subscribers, or provision for their wives or children after their death, or payments to their estate or their nominees upon their death, and in which the payment which may be made in respect of any one nominee does not exceed either a single payment of Rs. 3,000 or an annual payment of Rs. 500.

Note.—The East Indian Railway Savings Bank shall be deemed to be a Service Fund within the meaning of this clause.

(B) to rule—

(9) that a claim to exemption preferred under Section 5, Sub-section (1), clause (*g*), of the Act on that portion of income taxable under Part I, of the second schedule of the Act which is paid as a premium to an Insurance Company shall not be entertained if the claim is made after the expiration of six months from the last day of the financial year during which the premium was paid;

(10) that officers and men of the Indian Marine Service shall not for the purposes of Section 5, Sub-section (1), clause (*i*), of the Act be treated as belonging to Her Majesty's Indian Forces; and

(11) that for the purposes of the Act—

(*a*) the tentage allowance included in the pay and Indian allowances of an officer in military employ under Article 748 of the Army Regulations, India, Vol. I, Part I, shall be deemed to be salary, unless the

officer has provided and has in his possession the camp equipage of his rank in a serviceable condition ;

(*b*) the horse allowance shown as included in the consolidated or staff pay of the several appointments specified in Article 91 of the Army Regulations, India, Vol. I, Part I, shall be deemed to be salary, unless the officer has provided and actually maintains the number of *bonâ fide* chargers prescribed for his rank.

(G. I., F. & C., Notn. No. 2762, dated 6th June 1890 ; *vide* G. N. No. 2022, dated 11th idem.)

9. In exercise of the powers conferred upon him by Act II of 1886, and of all other powers enabling him in this behalf, and in supersession of the Notifications in the Department of Finance and Commerce,—

(*a*) No. 593, dated the 5th February 1886,
(*b*) „ 674, „ „ 7th May 1886,
„ 2635, „ „ 19th August 1886,
(*c*) „ 3438, „ „ 30th September 1886,
(*d*) „ 2363, „ „ 5th May 1887,
(*e*) „ 4678, „ „ 31st August 1887,

the Governor-General in Council is pleased to make the following rules under the said Act :—

1. The time within which amount deducted from salary, annuity, pension, or gratuity paid by a Local Authority under Section 8, Sub-section (1), of the Act must be paid to the credit of the Government of India is fixed at one week from the date of payment of salary, pension, annuity, or gratuity. The payment to the credit of the Government shall be made by remitting the amount to the Collector with a statement giving the following particulars for each person from whom the tax has been realized :

(1) Name.
(2) Period for which the salary, pension, or annuity has been paid.
(3) Amount of salary, pension, or gratuity paid.
(4) Amount of tax.

2. The return required by Section 10 of the Act shall be in Form A hereto appended.

The name of any person who is receiving, at the date of the return prescribed by Section 10 of the Act, a salary, pension, or annuity which does not amount to Rs. 300 per annum, or has received during the year ending on that date a gratuity which does not amount to that sum, need not be shown in the return.

(*a*) Republished at pages 112 to 119 of Part I of the *Bombay Government Gazette* dated 11th February 1886.
(*b*) „ page 418 „ „ 13th May „
(*c*) „ „ 863 „ „ 7th October „
(*d*) „ „ 382 „ „ 12th May 1887.
(*e*) „ „ 785 „ „ 8th September „

3. Any sums, such as payments to regimental mess or band funds or the like, compulsorily stopped from salary by the orders, or with the approval, of the Government, shall be deducted from the salary previous to assessment.

A portion of salary withheld in pursuance of an order of a Court is not a sum compulsorily stopped from salary within the meaning of this rule.

4. When a deduction is made from the amount of salary, pension, or annuity liable to assessment on account of a payment made to a Life Insurance Company, the sum deducted shall, if the premium is payable in sterling, be the actual cost of remittance as stated by the assessee; or, if the assessee is unable to state such actual cost, the equivalent in rupees of the sterling payment calculated at the official rate of exchange for the year in which the deduction is made.

5. A deduction such as is mentioned in the preceding rule must be supported either—

(1) by the original receipt of the Insurance Company; or

(2) (in the case of a deduction claimed by a servant of the Government or of a Local Authority) by a copy of the same presented, together with the original, to the officer who pays the salary, pension, or annuity, and attested by that officer, who should, after such attestation, return the original; or

(3) by a duplicate receipt given by the Insurance Company; or

(4) by a certificate of payment given by the Insurance Company.

In cases (1), (3), and (4), the receipt or certificate should be returned as soon as the fact of payment is admitted in the due course of audit.

Where the Collector is satisfied that none of the above prescribed documents can be produced without an amount of delay, expense, or inconvenience which, under the circumstances of the case, would be unreasonable, he may accept such other proof of payment of the premium as he may deem sufficient.

6. The amounts exempted from the tax by Section 5, Sub-section (1), clause (*g*), of the Act, and referred to in Rule 4 of these rules, shall not be deducted from income for the purpose of determining whether the income is liable to the tax, or of determining under Part I of the second schedule of the Act the rate at which the tax shall be levied.

7. The amount to be assessed under Section 24, Sub-section (1), of the Act on account of a building occupied by the owner thereof shall not in any case exceed 10 per cent. of the aggregate income of the owner derived from all sources. It must not, however, be understood from this that a maximum of 10 per cent. of the aggregate income of the owner is to be assumed in every case as equivalent to the

letting value of his house. The letting value should in all cases be ascertained on the best data available in view of the circumstances of the locality in which the house is situated.

8. After the close of the year of assessment, each Accountant General or other auditing officer shall submit Return No. 1, in the form hereto appended, to such officer as the Local Government may direct.

9. The certificate referred to in the second column of Part III of the second schedule of the Act shall be in Form B or in Form C hereto appended.

10. Any claim under Section 5, Sub-section (1), clause (*e*), of the Act to exemption from the levy of the tax on the interest of securities employed solely for religious or public charitable purposes within the meaning of that clause must be supported by a certificate from the Collector, which shall be in Form D hereto appended.

11. In the case of securities the interest on which is payable by the Government of India, the amount deducted on account of the tax under Section 13, Sub-section (1) of the Act shall be paid to the credit of the Government on the same day as the payment of the interest is made.

12. In the case of securities the interest on which is not payable by the Government of India, the amount so deducted shall be paid to the credit of the Government within one week from the date on which interest is paid. The person deducting the amount should pay it to the credit of the Government by remitting the amount to the Collector, with a statement showing the following particulars:

(1) Name of owner.
(2) Description of security.
(3) Number of security.
(4) Date of security.
(5) Amount of security.
(6) Period for which interest is drawn.
(7) Amount of interest.
(8) Amount of tax.

13. After the close of the year of assessment each Accountant General and Comptroller shall submit Return No. II, in the form hereto appended, to such officer as the Local Government may direct.

14. In calculating the amount of tax payable, the amount due on a fraction of a rupee shall be neglected. Thus the tax to be realized on a monthly salary of Rs. 166-10-8 is Rs. 4-5-2 only.

15. All public servants are forbidden to make public or disclose, except for the purpose of the working of the Act, any information contained in documents delivered or produced with respect to assessments under Part IV of the second schedule of the Act, and any public servant committing a breach of this rule shall be deemed to have committed an offence under Section 166 of the Indian Penal Code.

All public servants are further enjoined to be most careful to regulate their proceedings as far as practicable in such manner as to prevent information which should be kept secret from becoming known. It should be noted that information of this nature is to be withheld by officers administering the Act from persons in the employment of assessees.

16. Power to make further rules is hereby delegated to the several Local Governments, and no rules already made by Local Governments, under authority given by the Governor-General in Council, shall be deemed to be cancelled by the supersession of any of the notifications quoted in the present notification.

17. Each Local Government will prescribe forms of registers to be maintained by Collectors and others for the purpose of showing the demand and collections of the tax, the various classes of incomes assessed, and the working of the several provisions of the Act.

18. After the close of the year of assessment, each Local Government will submit to the Government of India in the Finance and Commerce Department a report on the working of the Act.

19. The following returns in the forms hereto appended will be submitted with that report;

Return I, } as received from the Accountant General or Comptroller, or other auditing officer.
" II, }

" III,
" IV,
" V,
and " VI.

FORM A.

(RULE 2.)

Return made by the Principal Officer of every Local Authority, Company, Public Body, or Association under Section 10 of Act II of 1886.

Designation of { Local Authority, Company, Public body, or Association.

Name of employé pensioner, annuitant, or receiver of gratuity.	Address.	SALARIES.			PENSIONS OR ANNUITIES.		GRATUITIES.	
		Employment.	Rate of salary.	Dates on which payable.	Rate of pension or annuity.	Dates on which payable.	Amount.	Dates on which paid.

FORM B.

(RULE 9.)

I, , Collector of , do hereby certify that the income of [*name*] owner of the $\frac{\text{security}}{\text{securities}}$ specified below, including the interest on $\frac{\text{that security}}{\text{those securities}}$, but excluding income from agriculture, is less than Rs. 500 a year.

Dated

Collector of

Description of security.	Number.	Date.	Amount.

FORM C.

(RULE 9.)

I, , Collector of , do hereby certify that the income of (*name*) owner of the $\frac{\text{security}}{\text{securities}}$ specified below, including the interest on $\frac{\text{that security}}{\text{those securities}}$, but excluding income from agriculture, is less than Rs. 2,000 a year.

Dated

Collector of

Description of security.	Number.	Date.	Amount.

FORM D.

(RULE 10.)

I, , Collector of , do hereby certify that the interest on the $\frac{\text{security}}{\text{securities}}$ specified below, standing in the name of , is employed solely for $\frac{\text{religious}}{\text{public charitable}}$ purposes.

Dated

Collector of

Description of security.	Number.	Date.	Amount.

RETURN No. I.

(RULES 8 AND 19.)

Statement showing the Collections of the Tax under Act II of 1886 from Salaries, Pensions, Annuities, and Gratuities paid by the Government in the year 189 .

Class.	Income.	Paid by the Government.								Remarks.
		Salaries.		Pensions and Annuities.		Gratuities.		Total.		
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	
1	2	3	4	5	6	7	8	9	10	11
	Rs. Rs.		Rs.		Rs.		Rs.		Rs.	
I	500, but less than 750									
II	750 ,, ,, 1,000									
III	1,000 ,, ,, 1,250									
IV	1,250 ,, ,, 1,500									
V	1,500 ,, ,, 1,750									
VI	1,750 ,, ,, 2,000									
	Total I to VI ...									
VII	2,000, but less than 2,500									
VIII	2,500 ,, ,, 5,000									
IX	5,000 ,, ,, 10,000									
X	10,000 ,, ,, 20,000									
XI	20,000 ,, ,, 30,000									
XII	30,000 ,, ,, 40,000									
XIII	40,000 ,, ,, 50,000									
XIV	50,000 ,, ,, 1,00,000									
XV	1,00,000 and more ..									
	Total VII to XV ..									
	Grand Total ..									

RETURN No. II.

(RULES 13 AND 19.)

Statement showing the Collections of the Tax under Act II of 1886 from interest on Securities in the year 189 .

Class.	Rat of tax.	Securities of the Government of India.		Bonds or Debentures charged by Parliament on the revenues of India.		Security of Local Authority or Company.		Total.		Remarks.
		Amount of securities.	Amount of tax.	Amount of securities.	Amount of tax.	Amount of securities.	Amount of tax.	Amount of securities.	Amount of tax.	
1		3	4	5	6	7	8	9	10	
I to VI...	At 4 pies in the rupee ...									
VII to XV...	At 6 pies in the rupee ...									
	Total ...									

RETURN No. III.

(RULE 19.)

Statement showing the Collections of the Tax under Act II of 1886 in the year 189 .

Class.	Amount of Income.	Salaries, Pensions, Annuities, and Gratuities paid by the Government.		Salaries, Pensions, Annuities, and Gratuities paid by Local Authorities.		Salaries, &c., paid by Companies, Public Bodies, Associations, and Private Employers. Tax levied under Section 9 (1).		Section 9 (2).		Profits of Companies.		Interest on Securities.	Other Sources of Income.		Total Collection of tax.		Penalties by Collector.	Fines by Magistrate.	Total of 17, 18 and 19.	Refunds.	Net Collections.	Remarks.
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
	Rs. Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	500, but less than 750																					
II	750 ,, ,, 1,000																					
III	1,000 ,, ,, 1,250																					
IV	1,250 ,, ,, 1,500																					
V	1,500 ,, ,, 1,750																					
VI	1,750 ,, ,, 2,000																					
	Total I to VI ...																					
VII	2,000, but less than 2,500																					
VIII	2,500 ,, ,, 5,000																					
IX	5,000 ,, ,, 10,000																					
X	10,000 ,, ,, 20,000																					
XI	20,000 ,, ,, 30,000																					
XII	30,000 ,, ,, 40,000																					
XIII	40,000 ,, ,, 50,000																					
XIV	50,000 ,, ,, 1,00,000																					
XV	1,00,000 and more																					
	Total VII to XV ...																					
	Grand Total ...																					

RETURN No. IV.

(RULE 19.)

Statement showing the Original and Final Demands and Uncollected Balances of sums due under Act II of 1886 in the year 189 .

Part of the Act under which the Income is assessed.	Original Demand.		Revision by Collector.		Revision by Commissioner.		Final Demand.		Penalties by Collector.		Fines by Magistrate.		Arrears of previous year.	Total of columns 9, 11, 13 and 14.	Collections.					Balance.	Remarks
	Number of assessees.	Amount of tax.	Number of petitions or objections.	Demand after disposal.	Number of petitions or objections.	Demand after disposal.	Number of assessees.	Amount of tax.	Number.	Amount.	Number.	Amount.	Amount.		Tax.	Penalties.	Fines.	Arrears.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
Chapter III A and Part I, Schedule II.																					
Chapter III B and Part II, Schedule II.																					
Chapter III C and Part III, Schedule II.																					
Chapter III D and Part IV, Schedule II.																					
Total ...																					

RETURN

(RULE

Classified Statement of the Incomes on which the Tax was

	Sources of income.	Rs. 500—750.		II. Rs. 750—1,000.		III. Rs. 1,000—1,250.		IV. Rs. 1,250—1,500.		V. Rs. 1,500—1750.		VI. Rs. 1,750—2,000.		Total. I—VI.		VII. Rs. 2,000—2,500.	
		No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
			Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
PART I.—(Salaries.) (a) Paid by Govt.	Salaries																
	Pensions, &c.																
	Gratuities																
	Total (a) ..																
(b) By Local Authorities.	Salaries																
	Pensions, &c.																
	Gratuities																
	Total (b) ..																
(c) By Companies, &c.	Managers, &c.																
	Inspectors																
	Clerk																
	Shopmen																
	Others																
	Total (c) ..																
	Grand Total ..																
PART II.—(Companies.)	Banking																
	Building																
	Cotton Spinning, &. ..																
	Gass																
	Hotel																
	Ice																
	Insurance Fire																
	Ditto Life																
	Ditto Marine																
	Land																
	Press																
	Railway																
	Shipping, &c...																
	Telegraph and Telephone ..																
	Trading																
	Tramway																
	Miscellaneous																
	Total II ..																
PART III.—(Securities.) From Return II.	Securities of Government of India.																
	Securities secured by Parliament on the revenues of India.																
	Securities of Local Bodies ..																
	Securities collected in District.																
	Total III ..																
PART IV.—(Other Sources.) (a) Professions.	1. Religion																
	2. Education																
	3. Fine Arts																
	4. Baristers, &c.																
	5. Other Legal Practitioners																
	6. Medicine																
	7. Engineering																
	8. Other Professions ..																
	Total (a) ..																
(b) Commerce.	Agents																
	Brokers																
	Contractors																
	Bankers																
	Money-lending and changing..																
	General Merchants																
	Piece-goods ditto																
	Grain ditto																
	Salt ditto																
	Other ditto																
	Total (b) ..																

No. V.

19.)

collected for the year 189 in _____

VIII. Rs. 2,500—5,000.		IX. Rs. 5,000—10,000.		X. Rs. 10,000—20,000.		XI. Rs. 20,000—30,000.		XII. Rs. 30,000—40,000.		XIII. Rs. 40,000—50,000.		XIV. Rs. 50,000—1,00,000.		XV. Rs. 1,00,000 and o r.		Total. VII—XV.		Grand Total.	
No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
	Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.

RETURN

Classified Statement of the Incomes on which the Tax was

	Sources of Income.	I. Rs. 500—750.		II. Rs. 750—1,000.		III. Rs. 1,000—1,250.		IV. Rs. 1,250—1,500.		V. Rs. 1,500—1,750.		VI. Rs. 1,750—2,000.		Total. I.—VI.		VII. Rs. 2,000—2,500.	
		No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount
			Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
PART IV.—(Other Sources)—*continued.* (c) Transport, &c.	Cart and Carriage builders...																
	Do. owners ...																
	Livery stable keepers ...																
	Ship and boat owners ..																
	Hotel and inn keepers ...																
	Total (c) ...																
(d) Trade.	Dealers in animals																
	Do. agricultural produce .																
	Do. animal and vegetable substances (not food)																
	Do. food																
	Do. books and stationery.																
	Do. building materials ..																
	Do. fuel																
	Do. furniture																
	Do. metals, &c.																
	Do. precious stones, &c.																
	Do. salt																
	Do. spirits, &c.																
	Do. opium																
	Do. dress, &c.																
	Do. other articles.. ..																
	Total (d) ..																
(e) Manufacture.	Cotton goods																
	Builders																
	Artisans																
	Indigo																
	Metals, &c.																
	Silk																
	Spirits, &c.																
	Sugar																
	Woollen goods																
	Others																
	Total (e) ..																
(f) Property.	House proprietors																
	Newspaper proprietors ..																
	Printing Press proprietors..																
	Taxable estate-holders ...																
	Total (f) ..																
	ABSTRACT.																
	I.—SALARIES																
	Paid by Government ..																
	Others																
	II.—COMPANIES.																
	III.—SECURITIES—																
	Head Office ..																
	Other Treasuries ..																
	IV.—OTHER SOURCES.																
	TOTAL, EXCLUDING RETURNS I and II ..																
	GRAND TOTAL. ..																

No. V—*continued.*

collected for the year 189 *in* _____ continued.

VIII. Rs. 2,500—5,000.		IX. Rs. 5,000—10,000.		X. Rs. 10,000—20,000.		XI. Rs. 20,000—30,000.		XII. Rs. 30,000—40,000.		XIII. Rs. 40,000—50,000.		XIV. Rs. 50,000—1,00,000.		XV. Rs. 1,00,000 and over.		Total VII—XV.		Grand Total.	
No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
	Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.

RETURN No. VI.

(RULE 19.)

Statement of Expenditure incurred in the assessment and collection of the Tax under Act II of 1886 in the year 189 .

Head.	Amount.	Remarks.
1	2	3
Establishment		
Travelling allowance		
Contingencies		
Total ...		

(G. I., F. & C. Notn. No. 2763, dated 6th June 1890; *vide* G. N. No. 2022, dated 11th idem.)

PART VI.—POWERS OF OFFICERS.

1. His Excellency the Governor in Council is pleased, under the provisions of Section 40 of Act II of 1886, to appoint the Political Resident, Aden, for the time being to exercise the powers of a Commissioner under the aforesaid Act in the area subject to his authority. (G. N. No. 784, dated 19th March 1886.)

2. The Treasury Officer at Aden is appointed to be Collector of Income Tax at Aden, and in such capacity he will exercise all the powers of a Collector, excepting those under Section 31. He should submit to the Political Resident for orders all applications for composition of the tax under that section. (G. R. No. 1045, dated 12th April 1886.)

3. The Assistant Resident at Perim is appointed to be Collector of Income Tax in the Island and invested with powers under the sections of the Income Tax Act named marginally and with powers under paragraph 2 of Government Notification No. 2321, dated 4th August 1886. (G. R. No. 1402, dated 6th June 1887.)

9 (2), 10, 11, 14, 16, 17, 18-1 (b), 25, 26, 27, 31 and 32.

4. In confirmation of the separate orders issued up to date, His Excellency the Governor in Council is pleased, under Section 40 of Act II of 1886, to direct that the powers and duties hereinbelow specified, which are conferred and imposed by the above Act on a Collector and a Commissioner of Division, respectively, may be exercised and performed in the Presidency of Bombay as follows (namely) :—

Powers and Duties of a	Under	By	In
1	2	3	4
Collector (1)...	Sections 8 (3), 9 (2), 10, 14, 15 (2), 32, and 16 and 17, except the entertaining applications for the revision of assessment.	Mámlatdárs and Mahálkaris in the Presidency Proper, and by Mukhtyárkars and the Kotwál of Kohistán in Sind.	Their ordinary revenue charges and within the limits of areas or places for which they have been specially appointed Collectors for the purposes of this Act.
Do. (2)...	As above	Ráo Sáheb Anupram Bálmukandás.	The cities of Surat and Broach.
Do. (3)...	As above	Mr. Narsingráo Krishnárao Vinchurkar.	The villages belonging to the Vinchurkar Estate in the Násik Collectorate.
Do. (4)...	All sections of the Act conferring powers or imposing duties on a Collector, except Section 31.	Huzúr Deputy Collectors, including those in Sind (except those of Ahmedabad, Surat, Broach, Belgaum and Dhárwar), the City Magistrate, Poona, and the Town Magistrate, Shikárpur.	The cities in which their offices are situated (including the adjacent Cantonments, and in Poona the Suburban Municipality).

Powers and Duties of a	Under	By	In
1	2	3	4
Collector (5)...	All Sections of the Act conferring powers of imposing duties on a Collector, except Section 31, with the further exception of the powers conferred on officers of the rank of Mámlátdar, &c., under the sections mentioned in paragraph (1) above.	The Huzúr Deputy Collector of Surat, Broach, Belgaum and Dhárwár, and the City Magistrate, Ahmedabad	The cities in which their offices are situated (including the adjacent cantonments).
Do. (6)...	Sections 11, 12, 25, 26, 28, 30, 33, and 36.	Assistant and Deputy Collectors in charge of subdivisions of districts, including those in Sind.	Their ordinary revenue charges, excluding places or areas for which a Deputy Collector or a Town or City Magistrate has been invested with the powers here specified.
Do. (7)...	Section 31... ...	Collectors of Districts, including the Collectors and Deputy Commissioners in Sind.	Their respective districts.
Commissioner of Division (8).	Sections 27, 28, 34, (2).		
Local Government (9).	Section 47 (2) (4) ...		

(G. R. No. 2235, dated 29th July 1886.)

5. In modification of the orders issued under Section 40 of Act II of 1886 in Government Resolution No. 2235 of 29th July 1886, the Governor in Council is pleased to direct as follows, *viz.* :—

I.—If the Collector of a district thinks fit to hear any petition or any class of petitions arising in his district for revision of assessment under Chapter IV of the said Act, he may, for this purpose, exercise the powers and perform the duties of a Collector under Sections 25, 26 and 28 of the said Act in respect of such petition or class of petitions; and in such case, the said powers and duties shall not vest in respect of the said petition or class of petitions in the officer in whom, under the orders aforesaid, such powers and duties ordinarily vest, but in the Collector of the district.

II.—The powers and duties of a Commissioner under Sections 27 and 28 of the said Act shall, in any case which the Collector of a district disposes of under paragraph I, be exercised and performed by the Commissioner to whom the said Collector is subordinate; and in any such case, the said powers and duties shall not vest in the officer in whom, under the orders aforesaid, such powers and duties ordinarily vest, but in the said Commissioner.

III.—In this Resolution, "Collector of a district" includes, in Sind, a Deputy Commissioner. (G. R. No. 1588, dated 7th April 1892.)

6. The Political officers named in the margin are invested with the powers of a Collector under the Income Tax Act II of 1886, for the purpose of granting certificates

Political Agent, Káthiáwár.
" " Cutch.
" " Kolhápur and Southern Marátha Country.
" " Rewa Kántha.
" " Mahi Kántha.
Political Superintendent, Pálanpur.
" " Sávantvádi.

in respect of interest on Government securities in Forms B, C and D prescribed in Rule 9 of the notification of the Government of India republished in the *Bombay Government Gazette* under Financial Department No. 354, dated 10th February 1886, when such securities are held by persons residing outside of British India. (G. R. No. 2988, dated 7th November 1887.)

7. The Political officers named in the margin are invested with the powers of a Collector for the purpose of granting the certificates referred to in paragraph 2 of the letter of the Government of India, No. 810, dated 20th May 1886, embodied in the preamble of Government Resolution No. 1649, dated 10th June 1886. (G. R. No. 3659, dated 30th November 1888.)

Political Agent, Káthiáwár.
" " Cutch.
" " Kolhápur and Southern Marátha Country.
" " Rewa Kántha.
" " Mahi Kántha.
" Superintendent, Pálanpur.
" " Sávantvádi.

8. The Collectors of Districts are authorized to grant refunds of income tax in cases of error *ab initio* in the assessment of salaries as well as other sources of income. (G. Rs. Nos. 2466, dated 18th August 1886, and 2497, dated 10th September 1887.)*

9. Village officers need not be empowered to grant receipts under Section 32 of the Income Tax Act. (G. Rs. Nos. 2813, dated 15th October, and 3470, dated 23rd December 1887.)

Those of the tapadárs in Sind whom it may be considered necessary by the Commissioner to empower in this behalf, are authorized to grant receipts under Section 32 of the Income Tax Act. (G. R. No. 1625, dated 29th May 1888.)

10. Commissioners are authorized to provide in the budgets for temporary income tax establishments within the amount provided for each district in the estimates for the year 1890-91, and to sanction such establishments within budget limits. (G. Rs. Nos. 2720, dated 14th August 1890, and 3648, dated 3rd November 1890.)

11. The Commissioner in Sind and the Commissioners of Divisions are authorized to write off irrecoverable outstandings under the Income Tax Act, but each Commissioner should submit annually a statement of the cases in which outstandings have been written off showing the amount written off in each case and the reason for so doing. In these statements the Commissioners should enter the years

* "In reply to your memorandum No. 2850, dated 20th instant, I have the honour to state that the Collectors' authority for the refund of income tax under Part I will be accepted under the ruling of Government Resolution, Financial Department, No. 2466, dated 18th August 1886. . . . . In the case of Political Agents, who are the Collectors of their Districts, refunds of a similar nature made by them will also be accepted." (Letter from the Accountant General, No. T.A.I.—15510, dated 24th September 1886.)

(in case there is more than one) in the column headed District, *e. g.*:—

Ahmednagar—
1891-92
1892-93
1893-94

and to add at the foot of the form a resumé, such as—

		Rs. a. p.
Total, 1891-92	...	.....
1892-93	...	.....
1893-94	...	.....

The amount written off during the latest year (which would be the one for which the report would be submitted) would then be seen at a glance.

(G. Rs. Nos. 2155, dated 11th July 1888, and 701, dated 27th February 1895.)

12. His Excellency the Governor in Council is pleased, under Section 40 of the Income Tax Act, 1886, to direct that the receipts granted under Section 32 of the Act for the payment of income tax may be signed by the Head Kárkúns of Mámlatdárs or Mukhtyárkars for the latter officers during their absence from head-quarters. (G. R. No. 2684, dated 11th August 1896.)

PART VII.—REPORTS AND RETURNS.

1. Before proceeding to realize the income tax, lists of proposed assessments, in the form laid down in the first 17 columns of Return III appended to the Government of India's Circular No. 593, dated 5th February 1886, should be submitted for approval. The Commissioners of Divisions and in Sind should scrutinize these lists and authorize their publication.

Income tax officers when submitting the lists of assessments under Part IV should show, in a tabular statement under each class of income, the causes of the differences between the proposed assessments and the original and final demands for the preceding year. The object of this order is to enable the Commissioners to detect any downward tendency in assessment, more especially as regards the higher classes of incomes, and thereby to bring to the notice of assessing officers the need for detailed examinations of assessments.

The classes to and from which the several transfers are made should be distinctly specified.

(G. Rs. Nos. 1903, dated 2nd July 1886; 1175, dated 22nd March 1883, 2547, dated 20th July 1891, 1286, dated 18th March 1892, and 3058, dated 1st September 1893.)

2. In the lists of income tax assessments, the explanation of variations in the proposed assessments from those of the previous year should be given with reference to the gross, not net, increases and decreases. (G. R. No. 2491, dated 27th June 1889.)

3. The variations of the proposed assessments from those of the preceding year should be explained separately for each táluka under each class. (G. R. No. 1908, dated 4th June 1890.)

4. In the lists of income tax assessments, the variations in the proposed assessments for every year should be explained with reference not only to the final demand of the preceding year, but also to the original assessment of that year.

The causes of increase and decrease *under each class* should be explained separately.

(G. Rs. Nos. 1889 and 1890, dated 27th May 1891.

5. The classes to and from which the several transfers are made should be specified distinctly in the lists of income tax assessments under Part IV. (G. R. No. 1018, dated 3rd March 1892.)

6. The variations both in the number of assessees and the amount of assessment in each class should be fully explained, and the classes to and from which the several transfers are made should be distinctly specified in the lists of income tax assessments. (G. R. No. 2446, dated 12th July 1893.)

7. It is not considered necessary that the Board of Revenue, North-Western Provinces and Oudh, should be furnished with extracts from the returns

of realizations from officers in the North-Western Provinces and Oudh whose salaries are audited by any auditing officer other than the Accountant General. It is considered most convenient that the Accountant General, Military Department, the Accountant General, Public Works Department, the Comptroller of Post Office Accounts, and the Comptroller of India Treasuries should each prepare one complete annual return in Form No. I showing the realizations from officers serving, respectively, in the Military Department, the Public Works Department, the Post Office, and the Salt and other Departments of which the operations extend over more than one province, and of which the receipts and expenditure are not recorded on the books of the provincial Accountant General. The preparation of those returns by province would give considerable trouble without sufficient advantage. Extracts of the returns relating to the Forest Department, the transactions of which are recorded on the books of provincial Accountants General, will, however, be furnished for each province by the Comptroller and Auditor General. (G. I., F. & C., No. 958, dated 22nd May 1886; *vide* G. R. No. 1733, dated 17th June 1886.)

8. The particulars regarding the tax recovered under Parts I and III of Schedule II of the Act have to be furnished to the Government of India in general statements for the whole Presidency, and these particulars should be excluded from the district returns submitted by Collectors. (G. R. No. 2463, dated 18th August 1886.)

9. The Accountant General, Public Works Department, has been directed to prepare one complete return in Form No. I showing the realizations on account of income tax from officers serving in the Public Works Department in all provinces; the return for the officers of the Public Works Department in each province need not therefore be furnished to Local Governments. (G. I., F. & C., No. 2860, dated 31st August 1886; *vide* G. R. No. 2840, dated 17th September 1886.)

10. Under the orders of the Government of India, Return No. I, showing the realizations on account of income tax from officers serving in the Public Works Department in this Presidency, will not be utilised in completing the Provincial Return No. I, but a copy of the return which will be submitted by the Examiner of Public Works Accounts to the Public Works Department may also be furnished to the Financial Department for information. (G. R. No. 3092, dated 12th October 1886.)

11. In the annual income tax returns the terms "Revenue," "Refunds" and "Remissions" should be understood to mean, respectively, all sums actually collected, items collected and subsequently refunded and items written off the revenue returns without being collected or refunded. (G. R. No. 1923, dated 22nd July 1887.)

12. The Commissioner in Sind and the Divisional Commissioners should submit quarterly returns showing the outstanding balance on account of income tax in each district of their respective divisions. (G. R. No. 1344, dated th7 May 1888.)

13. The returns of outstanding balances of income tax should be submitted at the latest within six weeks after the close of the quarter to which they relate. Information should be furnished at the same time regarding the actual date of publication of the several assessment lists within each Division. (G. R. No. 1792, dated 27th May 1890.)

14. Registers of income tax collections should be kept in the following form, copies of which should be kept in stock at the Government Central Press for supply to the officers concerned according to their requirements :—

Date of Receipt.	No.	Date of Chalan.	From whom received.	Income Tax at the rate of								Total Tax.	Fines and Penalties, under Section 30.	Arrears.	Total.	Refunds.	Remarks.
				Rs. 10	Rs. 15	Rs. 20	Rs. 28	Rs. 35	Rs. 42	Total $\frac{4}{192}$	Total $\frac{5}{192}$						

(G. R. No. 1699, dated 4th June 1888.)

15. The following instructions have been laid down by the Government of India as regards the income tax returns generally which it requires for its own purposes :—

(*a*) The totals in different forms must agree.

(*b*) The total collections should be certified, as far as possible, by the Accountant General or Comptroller concerned. It is suggested that a certificate should be obtained from the Account Officer as to the total credits in each district, and that any discrepancy could then be reconciled at once. If for administrative purposes any Local Governments desire to include in any of the returns collections made after the close of the year, the total of such collections should be separately shown.

(*c*) The returns should not in any case include annas and pies, whole rupees only being entered in them.

(*d*) Return IV (statement showing the original and final demands and uncollected balances of sums due under the Act in the year) should not include in any of its columns the collections made by the Accountant General by deductions from salaries.

Details by districts should not be given in the returns forwarded to the Government of India; the only exceptions to this rule are that—

(*a*) separate returns should be rendered for the Presidency towns; or the details for such towns should be exhibited separately in the single set of returns;

(*b*) an additional return should be submitted showing the total assessment and collection for each district. No further details need be given in this return, but its totals should agree with those given in the other returns. If any Local Government prefers to show details below districts in this return (*e.g.*, by giving details for tahsils or for important towns), there is, of course, no objection.

(G. I., F. & C., No. 1925, dated 14th April 1888; *vide* G. R. No. 1714, dated 5th June 1888.)

16 It is desirable that the simplest possible plan should be adopted for ascertaining every month whether the income tax collection returns kept by Revenue officers, and which, in a consolidated form, are eventually embodied in the reports submitted to Government agree with the returns of collections shown in the Accountant-General's books. A check for which Collectors should be responsible should therefore be made every month, and the Accountant General should send returns of the district collections recorded in his books to Collectors every month. The Collectors on receiving these returns should compare them with their own and forward them to their respective Commissioners with a certificate that the requisite agreement exists, or with an explanation—which, it may be observed, should rarely be necessary—of any disagreement. This check will be much facilitated if the statement forwarded by the Accountant General contains the headings given in the returns kept up by Revenue officers, and which are eventually submitted to the Government of India. The requisite headings are—

(1) Part I, (*b*) and (*c*).—Tax on salaries, &c., paid by Local authorities and Companies.

(2) Part II.—Tax on profits of Companies.

(3) Part III (*c*).—Tax on interest on securities of Local authorities and Companies.

(4) Part IV.—Tax on other sources of income.

(5) Fines and penalties.

Collections under Part III (*c*), (Tax on interest on securities of Local authorities and Companies) should not be excluded from Collectors' returns. These collections are made by Revenue officers; the standard forms of revenue returns have been specially prepared with a view to the insertion therein not only of *collections* but of various other particulars under this head, and there appears to be no sufficient reason why the officer responsible for such collections should not include them in his report and returns as well as all the other items of income tax to the collection of which his duties extend.

In scrutinizing the monthly returns the Commissioners should bear in mind the fact that the returns of Collectors ought to agree *absolutely* with those of the Accountant General. No explanation

of a disagreement should be accepted unless the circumstances are very exceptional.

(G. Rs. Nos. 1760, dated 3rd May 1889, and 2136, dated 1st June 1889.)

17. It is not advisable to relieve the Commissioners as controlling officers of the duty of seeing that the Revenue and Account Department figures agree. The Accountant General should therefore continue to send to the Commissioners the income tax returns as directed in the Civil Account Code, sending at the same time a duplicate of the same returns to the Collectors.

In connection with these revenue returns, it is important to remember that the Government accounts of a particular month are never altered even though admitted to be incorrect, but corrections are made by means of a plus or minus entry in the accounts of a succeeding month, and it is important, therefore, to secure an agreement not so much with the figures of each month as with the progressive total to the end of the month. For example, Rs. 50 is misclassified in April, and the mistake corrected in May—if a similar mistake does not occur in the Revenue returns, comparison of the current month's figures for April and again for May will indicate an error of Rs. 50, but the progressive total from 1st April to 31st May will, in the absence of other errors, show an agreement, and it is therefore with the progressive totals that the comparison should be made.

(G. R. No. 2519, dated 1st July 1889.)

18. Certain cash allowances were paid in the —— district both in the year 1894-95 and in the year 1895-96 without the income tax being deducted from them. The tax was subsequently recovered in cash and credited under Part IV in the treasury accounts, but was shown under Part I in the returns submitted by the Collector of the District with his annual reports on the working of the Income Tax Act. The proper course, however, would have been to credit the amount when recovered to cash recoveries, in which case it would have been adjusted by the Accountant General under Part I. Failing this, the Collector should have written to that officer to get the amount transferred from Part IV to Part I. In future, whenever any mistake of the kind occurs, this course should be followed. The attention of all Collectors should be drawn to the Accountant-General's letters quoted in the preamble of Government Resolutions No. 1760 and 2519, dated 3rd May and 1st July 1889, respectively, and they should be requested not to show in Returns Nos. III—VI to be submitted by them, collections of the tax from salaries, pensions, &c., paid by Government, which form the subject of Return No. I to be submitted by the Accountant General to Government. (G. R. No. 1225, dated 17th March 1897.)

19. If the procedure described by the Commissioner, C. D., in the marginally given extract from paragraph 4 of his No. $\frac{R}{4444}$, dated 18th October 1892 (*vide* also the orders contained in paragraph 10 (3) of Section 1, Part III, page 297 of the Manual of Revenue Accounts) is observed, differences between the Revenue and Finance Returns would at once be detected and could be rectified before the finance accounts of the year are closed. Mistakes due to carelessness will sometimes occur, but even these may be corrected if they are discovered and reported to the Accountant General not later than the 1st of July of each year. (G. R. No. 2876, dated 18th August 1893.)

"The Mámlatdárs should be called on to submit monthly returns as *income-tax collectors*, not as *sub-treasury officers* * * * *. Errors in classification could only be detected by comparison of figures compiled from two different stand points; otherwise the verification is a mere farce."

20. The following standard form of Income Tax Administration Report was sanctioned by Government Resolution No. 4005, dated 1st October 1889:—

FORM OF INCOME TAX REPORT.

1. Submission of Report with appendix, *viz.*:—

Bombay Form 4. — No. III.—Statement showing the collections of the tax under Parts I, II, III and IV, of Schedule II of the Act.

Bombay Form 29. — No. IV.—Statement showing the original and final demand and uncollected balances of sums due at the close of the year.

Bombay Form 30. — No. V.—Statement showing the classification of incomes on account of which the tax was collected during the year.

Bombay Form 31. — No. VI.—Statement of expenditure in the assessment and collection of the tax.

Commissioner, S.D.'s Return, printed at page 39 of the Compilation of Reports for 1887-88—copy appended. — No. VII.—Statement showing the total assessments and collections in each táluka of the districts of the Division.

2. State whether agreement exists between the Returns (III, IV and V) *under each part*, or else explain each case of disagreement.

Submit an appendix (Appendix A)* showing the amount of the tax brought on the books of the Accountant General and that shown in the Collector's Returns, and explain any discrepancies as therein done.

Administration.

Assessment. — 3. State who framed the assessment lists; on what basis the assessing officers proceeded, and how they performed the work.

Revision. — 4. State what officers exercised the power of revision under Section 25 of the Act in the several districts of the Division.

5. State what officers have been vested with the powers of a Commissioner under the Act and how the work of supervision is exercised by them.

Supervision.

6. *Original demand.*—Add general remarks as to the number of assessees, the amount of the tax, the amount remitted, the final demand, collections and balances. Notice amount of penalties recovered. Append a table in the following form showing details for each district of the original and final demands, collections and balances :—

Return 39—IV.

District.	Population, 1881.	Original demand.		Final demand.						
				I. Salaries, &c.		II. Companies.		III. Securities	IV. Other sources of income.	
		Number.	Amount.	Number.	Amount.	Number.	Amount.	Amount.	Number.	Amount.

District.	Final demand—*continued.*				Arrears of previous year.	Grand Total.	Gross Collections.	Refunds.	Net Collections.	Balance, including amounts written off and remitted.
	Total.		Penalties.							
	Number.	Amount.	Number.	Amount.						

A comparison of the foregoing figures under Part IV with those of the previous year gives the following results :—

	Original Assessment.		Final demand.	
	Number.	Amount.	Number.	Amount.

Remark on the increase or decrease as exhibited above, and explain causes.

7. Subjoin a table showing the number of persons originally assessed, the number of petitions preferred to the Collector against the original demand, the percentages of objections to assessments, &c., in the following form :—

Revision—Return IV, Columns 4 and 6, Part IV.

Number of persons originally assessed.	Number of objection petitions.	Percentage of petitions to assessees.	Percentage of reductions on objections.	Incidence of the Tax under Parts I to IV.			
				Population of the District.	Per head of Population.	Per head of Tax-payers.	Number of persons to one Tax-payer.

8. Remarks on the above.

9. Append the following table to show more clearly the reduction and enhancement effected on revision in the several classes than the percentages shown above :—

Class.	BELGAUM.		BIJA'PUR.		DHA'RWA'R.		KA'NARA.		KOLA'BA.		RATNA'GIRI.		TOTAL.	
	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.

10. Remark on the fluctuation in each class as compared with the preceding; notice in what districts there was increase or decrease as compared with the previous year, and if the latter, what explanation is forthcoming; in case of a continuance of the tendency towards decrease, compare figures for various years both before and after appeal, showing assessed incomes of *each class*, with a view to ascertain whether the further tendencies, pointed out on previous occasions, towards a decrease in the higher classes and a crowding of the lowest class of all, are at work in the districts in question.

11. Remark on the incidence of the tax per head of population and tax-payer as compared with other districts of the Division.

12. *Final demand.*—State what is the amount of the final demand as compared with the previous year; whether there was any difficulty in realizing the amount; what penalties were inflicted and whether any fines were imposed by the Magistrates; and notice outstanding balances in detail.

Return V.—Classification of Incomes.

13. Review the results shown in Return V, and append a statement in the following form showing the distribution of the amount collected over the main heads :—

Heads.	Amount.	Percentage on total.

Return No. VI.

14. Submit an appendix (Appendix B)* showing the distribution by districts of the principal sources of income under Part IV. Notice what amounts the several sources contribute.

15. Review Return VI, showing the expenditure incurred in the administration of the Act.

Return No. VII.

16. This return has been called for by Government to show the assessment and collection of the tax in each táluka of the district.

17. Make general remarks on the year's administration with special reference to the assessments under Part IV in the various districts.

* Not printed.

21. The 15th of September is fixed as the latest date for the submission to Government of the Income Tax Administration Reports. (G. R. No. 2828, dated 25th July 1888.)

22. The reports should be forwarded direct to the Government Central Press to be printed, the Income Tax Return No. V, which is not intended for publication, being sent to the Secretariat. Two proof copies should be supplied by the Press to the Secretariat immediately after revision by the officers concerned. (G. Ms. Nos. 1102 and 1103, dated 20th March 1893.)

23. No efforts should be spared to submit the Income Tax Reports in time for inclusion in the General Administration Report of the Presidency. (G. R. No. 1435, dated 5th April 1889.)

24. Tables of statistics relating to a period ending on 31st March should obviously not include statistics relating to a later period. There is, however, no objection to making in the body of the report any remarks it may be desired to make regarding progress in recovering arrears after the expiration of the year.

All officers who submit reports on the working of the Income Tax Act should distinctly state that agreement exists between the Returns III, IV and V *under each Part*, or else explain each case of disagreement. Even apparent discrepancies should be explained and reconciled. Annas and pies need not be entered in the returns.

Return III, column 26, should agree with the Accountant General's figures. Any discrepancy between Return III, column 28, and Return IV, column 20, should be explained in a footnote.

Information under Part III should not be omitted but the officers who submit it should explain discrepancies between it and the information supplied by the Accountant General in his supplement which gives district details for Return II.

(G. Rs. Nos. 1161, dated 20th March 1889, 2489, dated 27th June 1889, 2777, dated 19th July 1889, and 3561, dated 19th September 1889.)

25. The appended forms give the sub-heads prescribed under the principal headings under Part IV "Other Sources of Income Tax" in Return No. V of the Returns accompanying the Annual Income Tax Administration Report. In cases in which the same person follows two or more occupations he could be classed under the occupation from which he derives the greater part of his income.

A.—PROFESSION.

1. Religion.	2. Education.	3. Fine Arts.	4. Barristers and Pleaders.	5. Other Legal Practitioners.	6. Medicine.	7. Engi
1. Priests or owners of temples, &c. 2. Religious mendicants. 3. Pilgrim dues. 4. Teachers of Religion.	1. Proprietors of schools and colleges, 2. School Masters, Teachers or Tutors. 3. Professors. 4. Examiners.	Photographers. Authors. Artists. Painters. Professional Musicians. Sculptors.	1. Barristers, Advocates and Pleaders.	Solicitors. Mukhtyárs.	Medical Practitioners of all kinds. Midwives. Nurses. Dentists.	Engine Archi Draugh Survey

B.—COMMERCE.

1. Agents.	2. Brokers.	3. Contractors.	4. Bankers.	5. Money lending and changing.	6. General Merchants.	7. Piece Goods.	8. Grain Merchants.	9. Salt Merchants.	10. Cotton Merchants.	11. E Merc
Carting Agents and Muccadams. Commission Agents. Mill Agents. Agents in General.	Exchange and Stock brokers. Freight brokers. Cotton and yarn brokers. Coal brokers. Other brokers. (*e.g.*, Insurance, Estate brokers.)	Contractors of any description.	Bankers.	Money-lenders. Shroffs. Pawn-brokers.		Cloth Merchants.	...	...	...	

C.—TRANSPORT.

1. Cart and carriage builders.	2. Cart and carriage owners.	3. Livery stable keepers.	4. Ship and Boat owners.	5. Hotel and Inn keepers.
Cart makers. Coach builders.		Letting out Tongas on hire. Do. Carts do. Do. Ponies do. Do. Horses do. Do. Packbullocks do. Do. Carriages do. Letters of vehicles and animals of every description.	Owners of ships or boats which ply or let for hire.	Hotel keepers. Eating-house keepers. Refreshment and Billiard Room keepers.

D.—TRADE.

1. Dealers in animals.	2. Dealers in agricultural produce.	2. Dealers in animal and vegetable substance not food.	4. Dealers in food.	5. Dealers in books and stationery.	6. Dealers in building materials.	7. Dealers in fuel.	8. Dealers in furniture.	9. Dealers in metal.	10. Dealers in precious stones.	11. Dealers in salt.	12. Dealers in spirits.	13. Dealers in opium.
Dealers in animals of any description.	Dealers in agricultural produce of any description.	Leather and horn. Ivory.	Dealers in food for man or beast other than raw agricultural produce. Bakers. Confectioners. Jagree sellers. Fruit and vegetable sellers. Betelnut and leaves sellers. Tea. Fishermen.	.....	Dealers in such as timber. Chunam. Tiles. Old building materials. Stone. Lime. Bricks. Iron girders. Corrugated iron, &c.	Including Charcoal. Cow-dung cakes.	.....	Ship-Chandlers and Hard-ware Merchants. Copper Merchants. Gold and Silver Merchants.	Explains itself.	Retail dealers in salt.	Retail dealers in spirits and drugs of all kinds, excluding opium and preparations therefrom.	Retail dealers in opium and preparations therefrom.

E.—Manufacture.

1 Cotton Goods.	2 Builders.	3 Artisans.	4 Indigo.	5 Metals.	6 Silk.	7 Spirits.	8 Sugar.	9 Woolle
All manufactures by hand or machinery of all kinds of cotton goods including cotton yarn and preparers of the raw material by hand or machinery.	Professional builders of houses and ships and boats.	Carpenters. Blacksmiths. Clock and Watch-makers. Musical Instrument makers. Masons. Brick-layers. Wood-carvers. Stone-carvers. Shoe-makers and saddlers. Thatchers. Turban folders. Book-binders. Tailors. Washermen. Tappers of toddy trees. Knitters. Dyers. Printers of pictures. Curers of skins. Electro-platers. Hair-dressers.	Not known in this Presidency.	Manufacturers in Copper, Brass, Tin, Iron, Gold, Silver, and of gold and silver wire or thread and of any material made therefrom. Foundries.	All manufactures by hand or machinery of all kinds of silk goods including silk thread.	Manufacturers of Country Liquor. Brewers.	Sugar-boiling. Sugar-refining.	All ma tures hand chine all k woo goods clu woo yarn.

Statement showing the Final Assessments and Collections under Act II of 1886, in cities having a population of 50,000 and o

Name of City	Population.	PART II.			PART IV.			Total of columns 5 and 8.
		FINAL DEMAND.		Collections.	FINAL DEMAND.		Collections.	
		Number of Assessees.	Amount of Tax		Number of Assessees.	Amount of Tax.		
1	2	3	4	5	6	7	8	9

F.—PROPERTY.

1 House proprietors.	2 Newspapers proprietors.	3 Printing Press proprietors.	4 Taxable Estate-Holders.
House rent ...	Editors and proprietors of newspapers.	Printing press keepers.	1 Allowances from Native States. 2 Cash allowances. 3 Jâghirs. 4 Mortgages. 5 Holders of salt-pans. 6 Proprietors of Cotton Presses.

(G. R. No. 1973, dated 9th June 1890.)

26. Return No. V should be prepared and submitted with the other Income Tax returns and the report prescribed in the rules published under the Notification of the Government of India, No. 2763, dated 6th June 1890, but it should not be published. (G. I., F. & C., No. 4528, dated 3rd November 1891; *vide* G. R. 4148, dated 30th idem.)

27. The Income Tax Return No. IV should be prepared in the form prescribed in the Notification of the Government of India, No. 2763, dated 6th June 1890. (G. R. No. 2713, dated 1st July 1892.)

28. Details of the results of applications made for revision of income tax assessments should be furnished in the annual reports on the working of the tax. (G. R. No. 1074, dated 7th March 1892.)

29. Clear information should be given in the Income Tax Reports regarding the fluctuations (between the original and final demands) in the tax on revision, and it should be shown whether enhancements are due to orders passed on appeal petitions only, or to the issue of supplementary lists as well. (G. R. No. 850, dated 3rd March 1893.)

30. A return (in the following form) showing the total assessments and collections of income tax under Parts II and IV in cities having a population of 50,000 and over should be prepared and forwarded to the Government of India with other returns appended to the annual report on the working of the Income Tax Act. The return should not, however, be published (G. Rs. No. 4924, dated 22nd November 1897, and No. 2835, dated 25th June 1898) :—

PART VIII.—MISCELLANEOUS.

1. All officers entrusted with the administration of the income tax are warned that the consequence will be most serious if they should be proved to have passively tolerated over-exaction. It is incumbent upon Collectors, their Assistants and Deputies, instead of quietly acquiescing in the existence of the evil, to do their utmost to reduce it to a minimum. (G. R. No. 1960, dated 7th November 1871.)

2. All officers engaged in working the Act should not merely not disclose any information of the character referred to in Rule 15 of the rules published under Government of India, Finance and Commerce, Notifications Nos. 2763, dated 6th June 1890, and 593, dated 5th February 1886, but should be most careful, as far as practicable, to regulate their proceedings in such manner as to prevent information which should be kept secret becoming known. Information of this nature, it should be precautionally noted, is to be withheld by officers enforcing the Act from persons in the employment of assessees. (G. I., F. & C., No. 989, dated 28th May 1886; *vide* G. R. No. 1687, dated 12th June 1886.)

3. Taxes assessed by the special officer should be collected through him and paid by "chalan" into the treasury. Thus all salaries of officials and all interest on public securities will be taxed directly by the disbursing officer, whilst salaries under Part I received from companies, local authorities or private employers will be ordinarily, in default of special understanding on the subject, taxed by the special officer. All refunds should be made by the treasury officer direct on order by the revising officers. (G. R. No. 1847, dated 26th June 1886.)

4. Penalties inflicted under a section of the Penal Code applied to the Income Tax Act are not to be credited to the tax. (G. R. No 2117, dated 20th July 1886.)

5. The proper stamp duty on an agreement for composition is 8 annas under Article 5 (*c*) of Schedule I of Act I of 1879, and a stamp of the same amount is requisite for the counterpart of the agreement under Article 23 of the Schedule. (L. R. No. 1172, dated 7th September 1886; *vide* G. R. No. 2853, dated 20th idem.)

6. The Governor-General in Council is pleased to extend Act II of 1886 (*an Act for imposing a tax on income derived from sources other than agriculture*) to the Cantonment of Baroda, subject to the modifications hereinafter set forth :—

(1) *For* 'British India,' wherever the phrase occurs, *read* 'the Cantonment of Baroda.'

(2) In Sections 22 and 43, *for* 'India' *read* 'the Cantonment of Baroda.'

(3) In Section 30 (1), *for* 'any part of the territories administered by the Local Government to which he is subordinate' and, in Section 38 (1), *for* 'the territories subject to that Government,' *read* 'the Cantonment of Baroda.'

(4) *For* 'a Local Government,' and 'the Local Government,' wherever those phrases occur, *read* 'the Agent to the Governor-General at Baroda.'

(5) In Sections 27 and 34 (2), *for* 'the Commissioner of the Division,' in Section 28 (in both places in which the word occurs), *for* 'Commissioner,' and in Section 40 *for* 'a Commissioner of Division,' *read* 'the First Assistant to the Agent to the Governor-General.'

(6) In Section 1, *for* Sub-section (1), *read* '(1) This Act extends to the Cantonment of Baroda.' and *for* 'the passing of this Act' in Sub-section (3), *read* 'the date of this notification.'

(7) In Section 3, *for* clause (9) *read* '(9) Collector' means the Cantonment Magistrate of Baroda.'

(8) In Section 23, third clause, *insert* 'or' after 'receiver.'

(9) *Omit* the following :—

(*a*) Section 2 and the first schedule.

(*b*) in Section 3—

'body of port commissioners' in clause (1); clause (5), from and including 'and includes'; 'a Presidency Magistrate or' in clause (6) :

(*c*) in Section 18—

clause (*c*) of sub-section (1);

'or clause (*c*)' in Sub-sections (2) and (3);

'or served' in Sub-section (3) :

(*d*) in Section 22 'the Courts of Wards, the Administrators-General of Bengal, Madras and Bombay, and the Official Trustees' :

(*e*) in Section 23—

'a Court of Wards, and Administrator-General or an Official Trustee' in the second clause;

'or Court,' 'or its,' and 'Court of Wards, Administrator-General or Official Trustee, in the third clause :

(*f*) in Section 32, clause (*e*), 'district or districts' :

(*g*) in Section 43, 'or a Court of Wards, Administrator-General or Official Trustee' :

(*h*) Sections 47 and 48 :

(*i*) in the second schedule, Part I, article 2.

(10) For the period ending on the 31st day of March 1887, the Act shall be read as though the dates specified in the second column of the following table were substituted for those specified against them in the first column :—

1	2
Thirty-first day of March.	Thirty-first day of January.
First day of April 1886.	First day of February 1887.
Fifteenth day of April.	Fifteenth day of February.
First day of June.	First day of April 1887.

(G. I., F. D., No. 294-I, dated 26th January 1887; *vide* G. N., P. D., No. 824, dated 2nd February 1887.)

7. The Governor-General in Council is pleased to extend Act II of 1886 (*an Act for imposing a tax on income derived from sources other than agriculture*) to the Cantonment of Deesa, subject to the modifications hereinafter set forth :—

(1) *For* 'British India,' wherever the phrase occurs, *read* 'the Cantonment of Deesa.'

(2) In Sections 22 and 43 *for* 'India' *read* 'the Cantonment of Deesa.'

(3) In Section 30 (1) *for* 'any part of the territories administered by the Local Government to which he is subordinate,' and in Section 38 (1) *for* 'the territories subject to that Government,' *read* 'the Cantonment of Deesa.'

(4) *For* 'a Local Government' and 'the Local Government,' wherever those phrases occur, *read* 'the Governor of Bombay in Council.'

(5) In Sections 27 and 34 (2) *for* 'the Commissioner of the Division,' in Section 28 (in both places in which the word occurs) *for* 'Commissioner,' and in Section 40 *for* 'a Commissioner of Division,' *read* 'the Political Superintendent, Pálanpur.'

(6) In Section I *for* Sub-section (1) *read* '(1) This Act extends to the Cantonment of Deesa;' and *for* 'the passing of this Act,' in Sub-section (3), *read* 'the date of this notification.'

(7) In Section 3 *for* clause (9) *read* '(9) "Collector" means the Cantonment Magistrate of Deesa.'

(8) In Section 23, third clause, *insert* 'or' after 'receiver'.

(9) *Omit* the following :—

(*a*) Section 2 and the first schedule :

(*b*) in Section 3—

'body of port Commissioners' in clause (1); clause (5), from and including 'and includes';

'a Presidency Magistrate or' in clause (6) :

(*c*) in Section 18—

clause (*c*) of sub-section (1);

'or clause (*c*)' in sub-sections (2) and (3);

'or served' in sub-section (3):

(*d*) In Section 22 'the Courts of Wards, the Administrators General of Bengal, Madras and Bombay, and the Official Trustees':

(*e*) in Section 23—

'a Court of Wards, an Administrator-General or an Official Trustee' in the second clause; 'or Court,' 'or its,' and 'Court of Wards, Administrator-General or Official Trustee,' in the third clause:

(*f*) in Section 32, clause (*e*), 'district or districts':

(*g*) in Section 43, 'or a Court of Wards, Administrator-General or Official Trustee':

(*h*) Sections 47 and 48:

(*i*) in the second schedule, Part I, article 2.

(10) For the period ending on the 31st day of March 1887 the Act shall be read as though the dates specified in the second column of the following table were substituted for those specified against them in the first column:—

1	2
Thirty-first day of March.	Thirty-first day of January.
First day of April.	First day of February 1887.
Fifteenth day of April.	Fifteenth day of February.
First day of June.	First day of April 1887.

(G. I., F. D., No. 300-I, dated 26th January 1887; *vide* G. N., P. D., No. 824, dated 2nd February 1887.)

8. In Poona the collections of income tax should be made through the kulkarnis if they are willing to do the duty at a remuneration of 1 per cent. on the sum collected. They should, however, have no regular duty in connection with the preparation of the lists of assessees. Discovering and entering in the lists persons liable to taxation and such duties as could in any way make them responsible for correct lists would require higher remuneration, and it is desirable that, as far as possible, such duties should be left to the selected men employed as stipendiaries. (G. R. No. 2050, dated 2nd August 1887.)

9. The principle laid down in 1878 that paid servants of Government were not entitled to extra remuneration in connection with the collection of the license tax should be acted upon in regard to the collection of the income tax. Village officers, except in Poona City where the orders contained in Government Resolution No. 2050, dated 2nd August 1837, will be the rule, should not be granted

extra remuneration for collecting the tax. (G. Rs. Nos. 2790, dated 13th October 1887, and 1745, dated 7th June 1888.)

10. It is not desirable to attempt to fix the connotation of the term 'receipt' as used in Section 3, clause 5, of Act II of 1886. Each doubtful case as it arises should be referred for orders. (G. R. No. 2032, dated 1st August 1888.)

11. The Government of Mauritius having preferred a bill of costs in respect of a notice of income tax sent to them by an Assistant Collector in the Surat District for service on a certain individual temporarily living in the Mauritius, Government have ruled that in similar cases a Foreign Government should not be asked to collect revenue without the special sanction of a Commissioner, or in the case of Aden and Bombay City of Government. (G. R. No. 3256, dated 29th October 1888.)

12. "Club or Associations not being Companies trading" are not within the words "Local Authority or Company" in Part III of Schedule II to Act II of 1886.

The securities of Native States are not within the words above cited, and no difference is made by the security being guaranteed by the Government of India, unless the terms of the guarantee are such as to convert the security into one of the Government of India.

(Adv. Gen. No. 36, dated 20th April 1889; *vide* G. R. No. 1841, dated 9th May 1889.)

13. Income tax contingencies require the special sanction of Government in cases only when provision to meet the charge does not exist in the budget. (G. R. No. 2787, dated 22nd July 1899.)

14. There is nothing in the Income Tax Act to prevent an objector from sending his objections by post. (G. I., F. & C., No. 884, dated 2nd March 1892; *vide* G. R. No. 1292, dated 19th idem.)

15. Service on the income tax establishment is permanent and pensionable.

Service on the license tax establishment may be treated as pensionable, if the establishment was continued as the income tax establishment or as part of that establishment, but if the establishment which was employed for the purpose of license tax was abolished and ceased to exist as an establishment, or part of an establishment for income tax, the service should be treated as non-pensionable.

(G. I., F. & C., Nos. 5491, dated 26th October 1889, and 5333-P., dated 9th December 1893; *vide* G. Rs. Nos. 4592, dated 20th November 1889, and 18, dated 3rd January 1894.)

16. A commanding officer cannot be called upon officially by the civil power to collect information, for purposes of the Income Tax Act, from the military officers serving under him. (G. I., M. D.,

No. 456-F., dated 6th February 1894; *vide* G. R. No. 818, dated 2nd March 1894.)

17. The mere fact that the same officer heard as Commissioner under the Income Tax Act an income tax appeal against an order passed by him in his previous capacity as Collector under the Act does not absolve him from the necessity of compliance with the clear instructions of the law prescribing that the record should be called for. (G. R. No. 3911, dated 27th November 1894.)

18. An allowance of Rs. 100 a month should be granted to the City Magistrate of Poona during such time as he may be employed as Collector of Income Tax in addition to his ordinary duties. (G. I., F. & C., No. Ex.-2713, dated 8th June 1895; *vide* G. R. No. 2146, dated 26th idem.)

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DIVISIONAL FOREST OFFICE
SOUTHERN CIRCLE
WORKING PLANS PARTY II

LEAVE OF ABSENCE.

1. The Government of India have recognized the principle of granting casual leave. The object of the rule limiting the number of days to be taken on such pleas as headache, fever, death of relatives, &c., &c., was to check and limit absence from office for a day or so at a time on such grounds, whereas the absence contemplated under the Absentee Rules is of quite another description. Occasional leave on the grounds above mentioned cannot be refused or denied, and it seems quite unnecessary that such cases should be referred to Government, even when the officer is nominated by Government.

His Excellency in Council, however, believes that the intentions of Government are much misunderstood and abused, and that applications for leave *away from their stations* are often submitted by subordinate officers under the head of casual leave, and that they are sometimes complied with. This abuse of the privilege should be put a stop to.

(G. R. No. 3568, dated 8th October 1860.)

2. It is not considered expedient to publish any regulations for casual or unofficial leave. It must be left to the discretion of heads of offices and departments acting under the general control of the Government. The Governor General in Council feels assured that the liberty now recognized will be restrained within such limits as not to relax the responsibilities of the officers taking advantage of it or to impair the efficiency of the administration in any of its branches. (G. I., F. D., No. 6, dated 6th January 1875; *vide* G. R. No. 492, dated 8th February 1875.)

3. The concession as to unofficial leave should be restrained within proper limits. It is now more than ever the duty of the supervising officers to see that the liberty hitherto tacitly enjoyed is not extended beyond what has been allowed hitherto, and heads of departments will be held strictly responsible by Government for reporting at once any approach to an abuse.

Officers who may leave their posts on unofficial leave carry their responsibilities with them, and as Government officially recognize no other kinds of leave to gazetted officers than those laid down in the Civil Service Regulations, it follows that casual leave can never be admitted as a plea for anything going wrong. (G. R. No. 492, dated 8th February 1875.)

4. It is not the function of the Accountant General to take cognizance of the absence of officers from their posts, unless such absence is brought to his notice officially *as unauthorized*. Unless an officer is reported to the Accountant General as having been absent without leave, his pay and allowances should not be retrenched.

Government orders of December 2nd, 1858, and February 28th, 1861, quoted in Rule 35, Chapter V,

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at page 112 of Nairne's Revenue Hand-book limiting in the case of Subordinate Establishment the grant of casual leave to 20 days in each year or 7 days at one time were passed to regulate the discretion as to grant of unofficial leave allowed to heads of offices, and are for the guidance only of heads of offices. It would be a departure from the instructions contained in the letter from the Government of India, No. 6, dated 6th January 1875, if the Accountant General were to attempt to enforce these orders. If an official return shows an officer to be absent, it will of course be necessary for the Accountant General to ascertain whether the absence was authorized, but if the head of the office reports that the absence was on casual or unofficial leave, that is sufficient. Under Government Resolution No. 492, dated 8th February 1875, the responsibility for seeing that the concession of casual or unofficial leave is kept within proper and prescribed limits and for reporting any abuse, rests on heads of offices. (G. R. No. 9, dated 4th January 1897).

Heads of departments are reminded of the importance of preventing any abuses of the privilege, as such would infallibly end in its summary abolition.

(G. R. No. 2397, dated 29th July 1875.)

5. Casual leave cannot be prefixed or added to public holidays or to any leave of any description. It is only to be granted to meet unexpected contingencies. (G. Rs. Nos. 3461, dated 27th October 1875, 4050, dated 7th December 1875, and 320 dated 22nd January 1876.)

6. As it is advisable to discourage as much as possible all allusion in official documents to casual or unofficial leave, it is objectionable that casual absences should be shown in pay or travelling allowance bills. (G. I., F. D., No. 32, dated 7th January 1876; *vide* G. R. No. 1551, dated 4th April 1876.)

7. The previous permission of the controlling officer is (except in emergent cases) necessary before an officer can leave his district on unofficial leave. (G. R. No. 2176, dated 18th May 1876.)

8. It has recently come to the notice of the Governor in Council that an officer of Government in an independent position of great trust and responsibility was absent from his charge for nearly a fortnight on non-official leave for reasons that can with difficulty be held to justify so long an absence. The Governor in Council desires it to be generally understood that, though the advantage which officers of rank may take of non-official leave has hitherto been left entirely to their own scrupulous sense of duty and their public spirit, it is obvious that a stricter rule must be laid down and enforced should any other instance arise similar to the one under notice.

Non-official leave is intended to meet the case of a casualty for which provision cannot easily be made by exact rules. It is a privilege of the utmost value to the public service, and it has been so rarely abused that the absence of any rule has hitherto enhanced its value.

The attention of all officers is drawn to the orders* of the Government of India embodied in the preamble to this Government Resolution No. 3382, dated 16th December 1887, Financial Department.

(G. C. No. 1130, dated 26th April 1888.)

9. The suggestion that holidays may be included in a period of casual leave is practically a proposal that an officer may add to the length of any sanctioned holidays by taking casual leave either immediately before or immediately after them and cannot be entertained. (G. R., R. D., No. 4490, dated 7th July 1888.)

10. A constable who is in hospital may be considered to be on casual leave provided his absence from duty is only for a *short* period, or on privilege leave provided he has the leave to his credit. Failing these conditions his case must be governed by the rules regarding leave in hospital which involve an interruption of duty. (G. R. No. 4411, dated 5th November 1889.)

11. If leave has been fairly earned by previous service, it should not be withheld merely because the applicant states that he may at the end of the year resign the Government service.

The fact that the Government service is often a stepping stone to lucrative private employment, must have a good effect in bringing in good men. If Government wish to retain them, they might do so by giving higher pay and pensions. The refusal of leave under these circumstances might deter men from entering the Government service and may induce them to fabricate more plausible excuses, but is hardly likely to retain a really useful man.

Nor would Government ever in ordinary times try to force men to stay in their service. For these reasons, His Excellency the Governor in Council would always grant leave to men who have earned it, even when the object of asking it is as here shown.

(G. L., R. D., to the Commissioner of Customs, Salt and Opium, No. 3224, dated 25th August 1864.)

12. Copies of applications for sick leave made direct to Government should be invariably sent by the applicants to controlling officers for their information. (G. R., R. D., No. 384, dated 30th January 1866.)

13. When a clerk in an office takes leave, the head of the office is competent to decide how many officiating appointments should be made within the

* Embodied in Articles 71—74 of the Civil Service Regulations.

sanctioned complement. (G. I., F. D., No. 2653, dated 29th August 1873; *vide* G. R. No. 3297, dated 12th September 1873.)

14. Examination leave granted to uncovenanted officers should be notified by the head of the department who grants it in the *Government Gazette.* (G. R., R. D., No. 1802, dated 6th April 1874.)

15. Government servants who have to attend to emergent work during general holidays are not entitled to subsequent leave to make up for it. (G. R. No. 1368, dated 2nd May 1874.)

16. It should be clearly understood that the leave rules are not to be relaxed, because a Government servant happens to be a plaintiff or defendant in any suit. (G. R., R. D., No. 1937, dated 1st April 1875.)

17. All applications for leave of absence should state the precise day* on which it is desired that the leave of absence shall commence, otherwise it is impossible to make proper arrangements for the conduct of their duties.

Government reserve to themselves the right to refuse permission to withdraw an application for leave of absence, after arrangements have been made for the performance of the duties of the applicant.

In the case of a substantive holder of an appointment taking furlough, or being employed elsewhere, the officer appointed to act during such furlough or other employment shall not be liable to be removed until the resumption of his office by the substantive holder, or until such office shall be otherwise permanently vacated.

An officer appointed to act in any office "until further orders" will at all times be liable to transfer at the pleasure of the Government.

In the case of vacancies caused by officers obtaining leave of absence not exceeding three months temporary appointments will be made with regard to the convenience of the public service for the time being.

An appointment of this temporary nature will not be regarded as giving the officer nominated any special claim to a more permanent tenure of the same or any similar office.

(G. Rs., R. D., Nos. 342, dated 15th January 1876 and 554, dated 1st February 1879.)

18. The advance to officers taking privilege leave, whose salary is less than Rs. 200 a month, (*vide* Article 297, Civil Service Regulations), may be given on the day the officer takes the leave. (G. I., F. D., No. 3676, dated 28th October 1876; *vide* G. R. No. 4571, dated 7th November 1876.)

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*Article 909 of the Civil Service Regulations lays down that, unless specially otherwise ordered, leave must begin within 35 days of the date on which it is granted.

19. If privilege leave ends on a working day, Article 254 of the Civil Service Regulations does not apply, and in such a case if an officer does not rejoin on due date he forfeits pay until he rejoins, the date on which he is to be considered to have rejoined being the actual date on which he assumes charge, whether or not that day immediately follows authorized holidays. (G. I., P. W. D., No. 67-G, dated 15th January 1884; *vide* G. R. No. 476, dated 5th February 1884.)

20. As the clerks serving in offices attached to the High Court, Bombay, which does enjoy regular vacations, do not themselves enjoy regular vacations during which they are permitted to be absent from duty, Article 306 of the Civil Service Regulations does not apply to them and they are eligible for privilege leave under the ordinary rules. (G. I., F. & C., No. 1004, dated 23rd May 1885; *vide* G. R. No. 1698, dated 9th June 1885.)

21. As a rule all the clerks on the establishment of the Court of Small Causes, Bombay, are required to remain in Bombay and to attend office on certain fixed days as well as on any other days on which they may be required during vacations. The clerks that have to remain in Bombay during the vacations in order to attend office when required to do so cannot enjoy a regular vacation during which they are permitted to be absent from duty. Such clerks are therefore eligible for privilege leave under the ordinary rules. (G. I., F. & C., No. 1625, dated 26th June 1886; *vide* G. R. No. 2219, dated 27th July 1886.)

22. In reply to the enquiry made by the Accountant General in his following letter No. G. A.-10267, dated 11th July 1893, it was held by the Government of India that the officer therein named was entitled to privilege leave under the ordinary rules in respect to the service rendered by him subsequent to the Court's vacation of 1892:—

"I have the honour to refer for orders the following case:—

"Mr. _____, District Judge of Násik was granted privilege leave on half pay on the plea of urgent necessity under Article 306 (*b*) of the Civil Service Regulations. He has not since rejoined his appointment of District Judge, having received orders while at Násik that he was to act as Secretary to Government, and having taken charge of this appointment on the 5th April. He availed himself of the leave on 8th March, and from 30th March his joining time began. The Court's vacation commenced on 17th April, but only half pay has been allowed to him for the 22 days of privilege leave taken. He now contends that as he has not availed himself of the vacation of 1893, he is entitled to full pay by reason of the continuous service rendered since the vaca-

tion of 1892. His contention appears to me reasonable and in accordance with the spirit of the note to Article 307, but the rules do not provide for the case of an officer transferred from a vacation to a non-vacation department. I have the honour to enquire whether the full pay during this privilege leave may be admitted."

(G. I., F. & C., No. P.-4269, dated 3rd October 1893; *vide* G. R. No. 3719, dated 25th idem.)

23. The Collector of Income Tax for the Town and Island of Bombay is authorized to grant privilege leave to his Assistant for periods not exceeding 30 days and only when no substitute is required and no extra expense involved. The grant of such leave should be reported to Government. (G. Rs. Nos. 1028, dated 19th March 1889, 1394, dated 1st April 1889, and 1932, dated 7th June 1895.)

24. The period of leave spent in hospital by a policeman under Article 321 of the Civil Service Regulations is an interruption of duty within the meaning of Article 277. (G. Rs. Nos. 20, dated 3rd January 1889, and 812, dated 7th March 1890.)

25. The intention of the note to Article 162 (i) of the Civil Service Regulations was not to limit the manner in which privilege leave on full pay could be taken by a clerk drawing less than Rs. 100 a month. Whenever such a clerk is entitled under ordinary rules to privilege leave, he may be granted the leave on full pay up to one month, irrespective of the calendar, official or any other kind of year. (G. I., R. & A., No. 1371-35, dated 10th July 1891; *vide* G. R. No. 2938, dated 22nd August 1891.)

26. There is no objection to the practice followed in the Bombay Presidency of permitting an officer proceeding on privilege leave to prefix, under the provisions of Article 251, Civil Service Regulations, gazetted holidays to the privilege leave, if his absence involves no formal transfer of charge in the way of taking over money or the like, and if, also, it can be arranged that his *locum tenens* transferred from another station shall not assume charge of the office until the first working day after the holidays. (G. I., F. & C., No. P-3040, dated 15th July 1893; *vide* G. R. No. 2685, dated 3rd August 1893.)

27. During the travelling season it is not desirable to have privilege leave granted unless the reasons are urgent. (G. R., R. D, No. 975, dated 6th February 1890.)

28. It is always inconvenient to the public service to allow privilege leave to district officers at the commencement of the touring season. (G. R. R. D., No. 790, dated 6th November 1890.)

29. Under Section 143* (*a*), Chapter X of the Civil Leave Code, Sixth Edition, the heads of departments named below are empowered to grant privilege leave of absence for periods not exceeding †thirty days to officers under their orders who are appointed by Government, the power being exercised only in cases where no substitute is required and no extra expense is involved :—

**Vide* Article 910 (*b*), Civil Service Regulations.

†Vide G. R., R. D., No. 3190, dated 29th April 1895.

The Commissioner of Customs, Salt, Opium and A'bkári.

The Survey Commissioner and Director of Land Records and Agriculture.

The Conservator of Forests, N. C.

The Conservator of Forests, S. C.

The Conservator of Forests, Sind Circle.

The Superintendent of Stamps.

The Principal, Bombay Veterinary College.

If the officer who applies for such leave be a gazetted officer (*vide* Section‡ 79, Rule 2 of the Civil Leave Code,) a report should be obtained from the Accountant General on the title of the applicant to the leave applied for before it is granted, and the grant of leave should be reported to Government. (G. Rs., R. D., Nos. 2149, dated 20th March 1889, and 2569, dated 3rd April 1889.)

‡Vide Article 910 (*c*), *ibid.*

30. As officers of the Bombay Civil Service serving under the orders of the Government of India, but not holding any substantive appointments under that Government, would, if they were to take furlough or special leave, revert to their substantive appointments under this Government, they should be taken into account in calculating the percentage of Covenanted Civilians of this Presidency permitted to be absent on leave of the nature specified. (G. R. No. 3554, dated 7th July 1879.)

31. The inconvenience arising from the practice of officers on or shortly after their return from privilege leave applying for furlough to commence soon after the expiration of the period of three months during which they are prohibited under the rules from taking fresh leave, has recently on several occasions attracted the notice of Government. His Excellency the Governor in Council deems it accordingly expedient to notify for the information of officers in civil employ that, in future, applications for furlough to begin shortly after the expiration of three months from the date of the return to duty of an officer from privilege leave will not be favourably entertained unless the applicant is able to show special reasons for the grant to him of furlough or other leave. (G. R., R. D, No. 6234, dated 9th September 1882.)

32. Officers returning from furlough or privilege leave should call at the Secretariat on their arrival in Bombay and personally enquire their destination, as instances have occurred of officers proceeding

straight to their last appointment though gazetted to another, long and expensive journeys which might have been avoided by enquiry being thus occasioned.

Officers serving in Sind may make the enquiry above referred to at the office of the Commissioner in Sind instead of the Secretariat in Bombay, but it is desirable that such officers as are liable to serve in any part of the Presidency should when they have time to spare in Bombay on their return from leave call at the Secretariat. The above order is intended to prevent inconvenience and unnecessary expense to officers, and in no way affects the rules of the Civil Leave Code, under which furlough and special leave out of India and on the day before the arrival of the vessel in which the officer returns, while the date of return to duty from privilege leave or from any leave in India is the date of assuming charge of the office.

(G. C., R. D., No. 6727, dated 11th September 1883, and G. R., R. D., No. 6009, dated 24th July 1884.)

33. In the case of furlough, special leave and leave on medical certificate taken out of India, the leave terminates on the date previous to the day of the arrival of the vessel in which the officer returns, and in the case of leave of the same description taken in India, it terminates on the day on which the absentee returns to duty. Sanction of Government for cancellation of any unexpired portion of leave in either of these cases is, therefore, unnecessary. Permission to return to duty must, however, be obtained by the absentee (*vide* Articles 256 and 257 of the Civil Service Regulations). (G. R., R. D., No. 2466, dated 21st March 1884.)

34. It is desirable that whenever it is found necessary to order an officer to return to India before the expiration of his leave, the instructions should be communicated to him officially through the Secretary of State. (G. I., F. & C., Nos. 5358, dated 17th October 1889, and 5904, dated 23rd December 1890 ; *vide* G. Rs., R. D., Nos. 8450, dated 6th November 1889, and 313, dated 13th January 1891.)

35. The attention of controlling officers should be drawn to the necessity of bearing in mind the expected return of absentees and of seeing that officers from whom they are to receive charge are at head-quarters in due time to give over charge. (G. R., R. D., No. 4323, dated 16th June 1893.)

36. The Surgeon-General with the Government of Bombay should issue instructions that medical reports should be submitted in duplicate in all cases in which officers apply for leave to Europe on medical certificate. (G. Rs., R. D., Nos. 1580, dated 20th February 1884, and 2931, dated 7th April 1884.)

37. The rules of the Civil Leave Code should be made applicable to the members of the civil branch of the Native Subordinate Medical Establishment. (G. R. No. 851, dated 25th March 1886.)

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DIVISIONAL FOREST OFFICE SOUTHERN CIRCLE. WORKING PLANS PARTY II

LOANS AND ADVANCES.

PART I.—Loans under the Land Improvement and Agriculturists' Loans Acts.

1. There can be no doubt of the necessity of encouraging by every means the taking up of advances in drought-stricken districts for the construction of new and repair of old wells. Great judgment should be exercised in refusing applications for such advances from failure to produce adequate security and it should be remembered that in most instances the repayment of loans cannot be better secured than by the mortgage of the land to be irrigated from a well and the well itself. (G. R., R. D., No. 5877, dated 14th October 1876.)

2. Special care should be taken to prevent takávi advances from being used as a means of subsistence or otherwise diverted from the object for which they were granted. (G. I., F. & C., No. 91, dated 23rd January 1877; *vide* G. R., R. D., No. 659, dated 1st February 1877.)

3. Advances under the Land Improvement Loans Act may be made in all villages, including the Dumála and Sharákati Dumála villages, under the usual rules as to security for repayment. Advances on other accounts should be made in other than Khálsa villages only with the sanction of the Commissioner and on occasions of great necessity. (G. R., R. D., No. 2254, dated 9th April 1877.)

4. The security of a sávkar should not be demanded for an advance of takávi, as he would probably ordinarily charge the rayat the same interest for standing security for him as if he had himself advanced the money. But to secure Government against loss, discrimination should be used in making advances. The patel and taláti can give a very accurate opinion whether the applicant is likely to make a good use of the advance. Assistant Collectors and Mámlatdárs should usually make personal enquiries on the spot as to the character of the applicants, and should take care to give the advance, when it has been decided to give it, without delay and in time to allow the land to be prepared for the seed.

Although the security of a sávkár should not be taken when there are several applicants in the same village, they should each become security for the other (Sankal Jámin), and when the crops are ripe, the patel and taláti should take the precautions provided in Sections 140—144 of the Revenue Code for recovering the amount due to Government.

Although takávi may be properly given to reclaim Bhils and wild tribes from predatory habits or to induce them to abandon dalhi cultivation, great discrimination should be used in its grant. It is not desirable that a class of pauper cultivators should be fostered and created by takávi advances. One of the great obstacles to agricultural improve-

ment is the difficulty of procuring labour. It is far better that the poorer classes should take their proper position in the labour market than be encouraged to undertake the responsibilities of cultivators on borrowed capital.

(G. R., R. D., No. 756, dated 5th February 1881.)

5. Applications for takávi advances should be disposed of as promptly as possible, and Collectors should take measures to prevent needless delays. (G. R., R. D., No. 6537, dated 2nd November 1881.)

6. To avoid delay in obtaining a loan under the Land Improvement Loans Act, XIX of 1883, the period during which proceedings should be suspended to receive objections should be limited to one month from the date on which the notice under Section 5 of the Act is published. (G. R., R. D., No. 9214, dated 21st November 1884.)

7. In exercise of the power conferred by Section 5 of the Land Improvement Loans Act, 1883, the Governor in Council is pleased to direct that notices issued under the said section shall be published by causing written copies thereof to be stuck up in one or more conspicuous places in the village, town or city in which the work for which a loan has been applied for is to be executed. (G. R., R. D., No. 1691-B, dated 3rd March 1886.)

8. When an inámdár's tenant desires to obtain a loan under the Land Improvement Loans Act, it is expedient that the inámdár should join the tenant in the application for the loan. It is not desirable that the tenant should be able to act without the consent of the inámdár in such cases. It should be the duty of the landlord to supply the relief afforded by loans for agricultural purposes, and it is not a good policy for Government to take the place of the inámdár or landlord in such a case, nor would it always be to his rayat's advantage. (G. R., R. D., No. 1883, dated 20th March 1888, and G. R., R. D., (Famine) No. 409-Fam., dated 5th February 1897.)

9. The estimates of advances under the Land Improvement Loans Act should reach the Accountant General in time to enable him to forward to Government a consolidated estimate for submission to the Government of India in November. Any alteration which may be made when forwarding the estimate to the Supreme Government will be communicated to the Accountant General, who will be able to include it, with or without the orders of the Government of India thereon, in his cash requirement estimates. The estimates of other advances prepared by the District officers should be consolidated in the Commissioners' offices and forwarded by the 1st of December each year to the Accountant General, who should compile and submit to Government a general estimate for the entire Presidency for the orders of Government being passed thereon in time for its inclusion in his cash requirement estimates. (G. R. No. 2306, dated 14th June 1889.)

10. It rests with the Collector to make and submit to Government an estimate of the amount of takávi he requires for his district. After allotments to the various districts, in accordance with the estimates received therefrom, have been sanctioned, *i.e.*, soon after the beginning of the financial year, Commissioners have power to make any re-distributions they think necessary among the districts in their respective divisions; and even if the total allotment for a whole division is considered insufficient, Government are usually in a position to increase it to any small extent required. There need and should be no delay whatever. (G. R., R. D., No. 9116, dated 20th December 1890.)

11. Under Class I (Loans to Cultivators) the annual grants should ordinarily be by districts, but this will not preclude the Commissioners from making all necessary re-appropriations within their respective divisions, increasing the allotment for one district by decreasing that for another or for others. Should it not be possible for one Commissioner to utilize the total grant at his disposal, early intimation of the fact should be given to Government to admit of the available surplus being transferred to another division. (G. R. No. 1320, dated 11th April 1894.)

12. Though Government fully recognize the extreme difficulty of preparing accurate estimates of takávi advances before the commencement of the year in which the advances are to be made, they must impress on District officers the necessity of reporting in good time the fact that any considerble portions of their allotments are not likely to be utilized, with a view to their being transferred to other districts in which the demands are in excess of the allotments. These explanations should be forwarded to Government direct instead of through the Accountant General. They should, however, be furnished not by the Collectors, but by the Commissioners, who should be instructed, in the first place, to report to Government in good time the amounts which, as not being likely to be utilized, can with advantage be transferred to the takávi allotments of other divisions or be made available for loans to local bodies, &c., and in the second place to submit full explanations, soon after the close of each official year, of the cases in which sums assigned to them for takávi, and not subsequently reported as being available for re-appropriations, have failed to be utilized in their respective divisions. (G. Rs. Nos. 4197, dated 22nd December 1890, and 2770, dated 5th July 1892.)

13. The Commissioners should distinctly show in their annual reports on agricultural and other revenue advances the outstanding balances recoverable during the current year and those recoverable in future years. (G. R., R. D., No. 5165, dated 19th July 1889.)

14. The Commissioner of Customs, Salt, Opium and A'bkári is authorized to write off irrecoverable

balances of takávi up to Rs. 100 in each case. He should submit an annual register of such cases to Government. (G. R. No. 637, dated 22nd February 1890.)

15. The following instructions are laid down for the guidance of District officers in making advances to cultivators under Acts XII of 1884 and XIX of 1883:—

(1) Government do not wish that these Acts should remain a dead letter. This fact should be generally made known to the rayats and due notice should be taken of all cases in which the rayats complain of inattention on the part of the Government officers in the matter of making advances.

(2) The public notice contemplated in Section 5 of Act XIX of 1883 should not be issued except in cases of large loans for improvements which might affect prejudicially neighbouring holdings.

(3) The Commissioners of Divisions in their joint report on this subject have made the following suggestions:

"Each Mámlatdár should select 8 or 10 villages of a reasonable size in his táluka representing as it were specimens of groups of villages in various parts of his charge. Two or three months before the sowing season he should visit each selected village, assemble the rayats in the chávdi and explain to them fully the rules and conditions under which the advances are to be made. He should immediately ascertain who are in want of advances, make enquiries on the spot, and grant advances then and there in cash or by means of a cheque* on the táluka treasury. In the case of larger amounts, sanction of higher authority should be obtained within a month, and immediate payment made at the village by the Mámlatdár or Aval-kárkun. This should have precedence over all other work. The Mámlatdár would require about two days in each village, so that the whole would not take more than a month, allowing ten days for other urgent work, magisterial cases, and travelling. The result would be that the rayats of villages in which advances are thus made, as also those of adjoining villages, will practically understand what the rules are, and will be able to appreciate the benevolent intentions of Government. If this process be repeated for two or three years, changing the villages each year, every one in the táluká would thoroughly understand the rules, &c."

These suggestions of the Commissioners are approved and should be acted upon.

* The custody and supply of copies of the cheque-books should be undertaken by the Superintendent, Government Central Press. Arrangements for the printing and supply of cheque-books in Sindhi should be made by the Commissioner in Sind. (G. R., G. D., Nos. 3018, dated 25th August 1891, and 981, dated 25th March 1892.)

(4) The sufficiency of the security offered by the intended borrower should not be tested with unnecessary severity. The officer granting the loan should, in this matter, be guided by the same tests as an ordinary money-lender applies in the case of private loans.

(5) In cases where advances prove irrecoverable, the personal responsibility of Mámlatdárs should not be enforced when no fraud is proved, and the Mámlatdár can establish to the satisfaction of the Collector and Commissioner that he made proper enquiries and took reasonable precautions.

(6) Assistant and Deputy Collectors while on tour should set an example to the Mámlatdárs by personally taking up and disposing of a few cases every year. Instances of marked interest taken by any táluka officers should be especially brought to the notice of Government by the Commissioners.

(7) Applications for loans under the Agriculturists' Loans Act should be disposed of as speedily as practicable, and if possible within one month from the date of the application.

(8) Rules 10, 13, 16, 17 and 19 under the Land Improvement Loans Act and Rules 5 (*b*), 7 and 10 under the Agriculturists' Loans Act should be administered by the District officers in a liberal spirit.

(9) To bring the advantageous offers of Government to the attention of the rayats, notices should be issued in all the villages throughout the district and published in the first place in the chávdi of the village, a copy being kept in the current daftar of the village accountant.

(10) In districts where establishments of the Agricultural Department are employed, the officers of that department should suggest such improvements to the cultivators as occur to them.

(G. R., R. D., No. 3016, dated 2nd May 1891.)

16. The Superintendent, Government Central Press, should print the several forms appended to the rules* under the Land Improvement Loans Act, XIX of 1883, and the Agriculturists' Loans Act, XII of 1884, circulated with G. R., R. D., No. 3016, dated 2nd May 1891, in Gujaráti, Maráthi and Kánarese and keep copies in stock to meet requirements, which should be communicated to him direct. G. Rs., G. D., No. 3018, dated 25th August 1891.)

17. The Governor in Council does not think that different rates of interest on loans under the Agriculturists' Loans Act, 1884, should be charged in different districts and different parts of the same district unless there are circumstances which justify the distinction. In cases in which orders have already been issued, a rate of five per cent. has been

* Printed at pages 110—112 and 114 and 118 of the Compilation of General Rules.

fixed, and that should be regarded as the rate to be generally prescribed. Advances already made will not be affected by these orders; the interest on them will be recovered at the rate arranged when they were given. (G. R. No. 5461, dated 29th December 1897, and No. 2762, dated 22nd June 1898.)

18. The use of the word 'grain' in Rule 2 (*a*)* of the rules under the Agriculturists' Loans Act is purely tautological. It was not contemplated to make advances for the purchase of food or fodder. (G. Rs., R. D., Nos. 383, dated 19th January 1892, and 584, dated 26th idem.)

19. In disposing of applications for takávi advances on the security of devasthán or watán inám land when no other security is offered, each case must be decided on its own merit. As a rule, however, loans of amounts considerable enough to require a mortgage-bond should be granted only to persons having transferable right to property which they offer as security. (G. R., R. D., No. 1707, dated 10th March 1892.)

20. The Agriculturists' Loans Act XII of 1884 has not been construed in this Presidency to cover loans for the repayment of debt bearing exorbitant interest, even although those debts might have been incurred for the purposes contemplated by the Act. (G. R. No. 3139, dated 1st April 1892.)

21. As in many parts of the Presidency *bonâ fide* cultivators do a considerable amount of money-lending, it is possible that some portions of the sums advanced as takávi may be taken up by well-to-do cultivators, ostensibly for the purchase of seed, cattle, or improvement of the land but really with a view to make a profit by borrowing from Government at a low rate of interest in order to lend at higher rates to poorer and less intelligent cultivators than the original borrowers. The Commissioners should instruct the Collectors in their charge to carefully watch these advances in order to prevent abuse of the privilege conceded by Government. (G. Rs., R. D., Nos. 8611, dated 12th December 1891, and 3580, dated 22nd April 1892.)

22. There is no reason why Government servants as well as other persons should not receive takávi, but all applications for takávi on account of an officer of and above the rank of a kárkún serving in the district where the land is situated should be granted only on the special order of the Collector. (G. R. No. 3831, dated 27th September 1892.)

23. On the question (*a*) whether action is necessary to remove a Civil Court's attachment placed on certain lands given as security for repayment of loans made under Act XIX of 1883, and (*b*) whether Government sanction is necessary to such proceedings, the following opinion, No. 309, dated 6th March 1894, was recorded by the Legal Remembrancer:—

* Printed at page 110 of the Compilation of General Rules.

"With regard to the first of these points, I would submit that the Court is bound, under Section 287 of the Code of Civil Procedure, for the purpose of ascertaining the matters to be specified in the proclamation of sale, including the revenue assessed and any incumbrance to which the property is liable, to be guided by the rules at page 48 *et seqq.* of the High Court Circular Orders (Civil), Section 90, and therefore to make a preliminary enquiry as prescribed in the paragraph marked (ii), to examine the judgment-debtor in the manner prescribed on page 49 of the Circular Orders, and to issue, under paragraph 6 (*a*), page 50, a notice with the prohibitory order or decree for verified statements of the claims set up.

"If objection is taken to the attachment, or its removal is sought, an application would be necessary for notice to the judgment-creditor under paragraph 6 (*c*) on page 50, but if all that is sought is that the 'sale * * may be made with intimation to the parties concerned of the right or interest set up by the claimant,' the Court is bound to give notice of the claim with the proclamation of sale, if on summary enquiry there appears reasonable and probable cause for the same.

Page 48, High Court Circular Orders (Civil), paragraph (ii).

"It is possible that if the Court's attention were drawn to these rules, which are intended for the protection of purchasers, the Court would recognize the nature of the duty imposed on it to make enquiry, and would not insist on a written application at all in such cases as that now under discussion.

"It would, however, seem desirable that if the Court refuses to take notice of such claims without the formal application, apparently insisted on, the Government Pleader should be directed in this instance to make it, and possibly Government might deem it desirable afterwards that the High Court should be addressed with a view to the rules being rendered more explicit on this point.

"The recovery of the loan as an arrear of land revenue, either out of the land for the benefit of which the loan was granted, or out of the property comprised in the collateral security, is provided for by Section 7 (1) (*c*) and (*d*) of the Land Improvement Loans Act (XIX of) 1883, and Government will retain their lien upon the land both as against prior mortgagees and subsequent purchasers of the borrower's interest therein.

"But, in case of attachment, the preferences secured to the claims of Government by Section 137 of the Bombay Land Revenue Code, 1879, will apparently be restricted under Section 151 of that Code to processes for recovery of demands for the current year, in which those processes are concerned.

"Revenue processes for recovery will probably be issued within the year in which the instalments fall due, so as to give them the necessary precedence over all other claims.

"With reference to the second point raised, I would submit that Rule 66 of the Rules for the institution and defence of suits would appear to authorize the Collector to take in such a case as the present the necessary action in anticipation of the orders of Government, his proceedings being reported at once through the prescribed channels.

"The recovery of costs in such an instance as the present should apparently be determined by the Court under the paragraph marked (*iii*) at page 53, Bombay High Court Civil Circular Orders, and should certainly not fall on Government.

"The Pleader's fee in this instance will be decided by the Court, but it appears to me very doubtful whether it was intended in the rules under Section 287 of the Code of Civil Procedure that a formal application and appearance on behalf of Government should be necessary in such cases.

"The security bond in the Form L prescribed by the rules at page 204 of the *Bombay Government Gazette* for 1886, Part I, does not appear to provide expressly for recovery of costs incurred in resisting counter-claims, but such costs would probably be covered by the words in the first paragraph of Section 7 (1) of the Land Improvement Loans Act, 1883, as costs incurred in making the loan."

(G. R. No. 986, dated 14th March 1894.)

24. On the question whether if Government grant a takávi advance to a cultivator whose land has already been mortgaged, such advance takes priority of the mortgage and constitutes the first charge on the land, the following opinion, No. 1551, dated 7th November 1896, was recorded by the Legal Remembrancer :—

"With reference to your letter No. 175-M. of 30th ultimo concerning the nature of the priority (under Section 7 of Act XIX of 1883) of the Government claim for *tagái* advances over previous mortgages, I have the honour, in the first place, to draw the attention of Government to paragraph 6 of this office report No. 309 of 6th March 1894 quoted, and approved of, in Government Resolution No. 986 of 14th March 1894.

"2. The paragraph runs as follows :—

'6. The recovery of the loan as an arrear of land revenue, either out of the land for the benefit of which the loan was granted, or out of the property comprised in the collateral security, is provided for by Section 7 (1) (*c*) and (*d*) of the Land Improvement Loans Act (XIX of) 1883, and Government will retain their lien upon the land both as against prior mortgagees and subsequent purchasers of the borrower's interest therein.'

"3. From the extract of the letter of Collector of Ahmednagar, quoted in paragraph 1 of your letter, it appears that the particular question is whether Government would lose a portion of the advance if a sávkár (or mortgagee previous to the loan) sells up the tenant 'before the advance is fully repaid'; in other words, whether Government retain a lien on the land as against such prior mortgagee.

"4. Looking to the wording and spirit of Act XIX of 1883, and especially of Section 7 of the Act, I fully agree with the opinion expressed by my predecessor, the Honourable Mr. Batty, as quoted above. That opinion applies also to the present case. In the circumstances given, Government would, therefore, not lose their right to the balance of the advance, but would reatain a lien on the land as against the mortgagee. Since Section 7 (1) (*c*) of the Act distinctly states that the loan may be recovered 'as an arrear of land revenue' it would follow that, as soon as the loan or a portion of it becomes due, the Government claim would become a first charge on the land so far as the prior mortgage was concerned—*cf.* the paramount nature of the claim for arrears of land revenue, Sections 56, 137, and 153, Land Revenue Code."

(G. R. No. 3859, dated 14th November 1896.)

25. Takávi advances may be given on the ordinary conditions even when the land is mortgaged up to almost its full value, but great care must be exercised to prevent the advance in any case of an amount in excess of a reasonable estimate of the realisable value of the borrower's land. (G. R. No. 3880, dated 16th November 1896.)

26. Government have expressed concurrence in the opinion expressed by the Commissioner, C. D., in paragraph 2 of his memo. quoted below;

and have directed that tagái advances should not be granted to persons who have mortgaged with possession to the mortgagee the land on account of which the advance has been applied for:—

"2. The memorandum of the Legal Remembrancer printed in the body of Government Resolution No. 3859, of the 14th November 1896, seems to show that land mortgaged on any conditions can be accepted as security for repayment of tagái without the paramount lien of Government on the land being affected by the nature of the mortgage in particular cases. The question, however, whether it is safe or expedient to grant loans on the security of lands mortgaged with possession is a distinct one and must apparently be decided according to circumstances. An applicant for a loan who has no interest in any land other than that which he has already given in the occupation of another in mortgage cannot need advances for agricultural purposes and should not get them. In the cases which have led to the present reference the land offered on security as well as that on account of which loans have been applied for is in the possession of the mortgagees, and tagái should, in the opinion of the Commissioner, be certainly refused. On the other hand, such land may be accepted as collateral security where its value together with that of the other assets pledged is sufficient to cover the whole of the demand on account of principal and interest."

(G. R. No. 243, dated 12th January 1899.)

27. When Government has taken a mortgage-deed for securing a loan granted under Act XII of 1834, it cannot obtain sale for default under the mortgage except by civil suit, unless the deed complies strictly with the provisions of Section 69 of the Transfer of Property Act. But it should be clearly understood (1) that, in order to enable Government to proceed against the right of an occupancy or ordinary tenant in his holding for the recovery of such a loan, it is not necessary for Government to hold a mortgage over that right, and (2) that the possession of such a mortgage in no way impairs the power of Government to recover the loan summarily as arrears of land revenue by sale, under Section 5, Act XII of 1884, and section 94 (*g*) of the Central Provinces Land Revenue Act, of such transferable rights as the tenant may possess in the property. The Government is at liberty to recover its loan by either or both of two processes: first as a mortgagee under its mortgage, and secondly, in the exercise of the powers conferred by Section 5 of Act XII, but the two processes must be resorted to separately. The possession of a mortgage does not place the Government in a better position when recovering the loan as an arrear of revenue, nor does the possession of the power to recover as arrears of revenue place the Government in a better position when enforcing its right as a mortgagee, or remove it from the operation of the ordinary provisions of the law regarding mortgagees.

The Government of India, as at present advised, are of opinion that, when proceeding summarily under Section 5 of Act XII, the Government has the power to sell (subject of course to the rights of all other persons) any transferable interests held by any class of tenant in the land, whether these could be voluntarily alienated by the debtor or not.

(G. I., R. & A., No. $\frac{2026}{387\text{-}3}$, dated 8th July 1895; *vide* G. R. No. 2669, dated 6th August 1895.)

28. All Collectors in submitting estimates of loans and advances to the Accountant General should explain briefly each year the cause of any marked variation in recoveries under Class I. (G. R. No. 194, dated 15th January 1894, para. 3.)

29. Takávi advances may be made by Mámlatdárs within the limit prescribed on a report after local inquiry by a trustworthy kárkún, provided the Mámlatdár records on the application the grounds for deputing the kárkún to make the inquiry; and No. 4 (3) of the rules under Act XII of 1884 may be construed accordingly. But advances should not be made on a report from the patel and taláti, as permission to do so would virtually be to delegate to these officers the power of granting loans. (G. R. No. 1125, dated 20th March 1896.)

PART II.—LOANS TO LOCAL AUTHORITIES.

1. A ferry steamer is a work of public utility within the meaning of the rules* prescribed under the Local Authorities Loan Act, 1879. (L. R. No. 1391, dated 12th October 1883; *vide* G. R. No. 3815, dated 22nd idem.)

2. Statements shall be annually prepared and furnished by each Accountant General to the Comptroller and Auditor General of loans from the State to local authorities, and of loans raised by the latter in the open market, in the form given below:—

Annual Statement of Loans under the Local Authorities Loan Act, 1879.

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing.		Transactions during year.	
					To Government.	To the Public.	Borrowed.	Repaid.

(G. I., F. & C., Nos. 1110, dated 29th February 1888, and 2730-A., dated 1st July 1892; *vide* G. Rs. Nos. 809, dated 19th March 1888, and 2950, dated 19th July 1892.)

3. In order to provide employment for indigent labour in case of distress consequent on failure of crops, the Government of Bombay is allowed discretion to advance up to Rs. 20,000 to a Local Board for any one work, and Rs. 10,000 altogether to a Municipality on the following conditions:—

(1) The loans are to be made repayable in 10 years.

(2) Interest to be charged at a rate fixed by the Government of Bombay.

(3) No loan not bearing interest is to be made without the permission of the Government of India.

No special orders of the Government of India are required empowering the Government of Bombay to fix the rate of interest on loans to tálukdárs under the Land Improvement Loans Act, in connection with works intended for the relief of indigent labour, as under the rules the Local Government is empowered to sanction the grant of a loan under the Land Improvement Loans Act at a reduced rate of interest or without interest.

(G. I., F. & C., No. 85, dated 4th January 1889; *vide* G. R. No. 534, dated 21st idem.)

4. Government having authorized a Municipality to borrow money between the 1st January

Vide Part VIII of Compilation of General Rules

and 31st March 1890, with conditions as to repayment by instalments commencing, from 1st April 1891, that Municipality would not appear to have been authorized thereby to borrow between the 5th September and 5th October 1890, with condition for the first instalment in repayment to fall due on 1st September 1891.

When borrowing powers are conferred on a Corporation subject to special conditions, the Legislature is held to have intended to prohibit all borrowing except that which it has expressly authorized. And when such powers are dependent on the consent of an authority they are strictly limited by the terms and conditions on which such consent may have been given.

Maxwell on Interpretation of Statutes, 332.
Brice on *Ultra Vires*, 233.
Rawlinson's Municipal Corporation Act, 188, note (*d*), 8th edition.
Owen's Municipal Corporation Act, 112.

Thus when the law required the consent of the treasury to authorize a corporation to create a charge on its property, it was held 'such consent can authorize no alienation or charge further than is specified in the memorial on which it is founded,' and could not authorize a charge created seven years after the consent was given, even though the consent itself specified no date within which the power was to be exercised.

Arnold *vs.* Mayor of Gravesend.
Pallister *vs.* the same. 25 L. J. Ch., 776.

The same principle would apply though the time for raising the loan had been exceeded only by a month or even by a day. Fresh authority should be applied for on the expiry of the term within which the receipt of the loan was authorized.

The receipt of the money after the date allowed is *ultra vires*, and as such, under Section 8 of the Act, the contract entered into by the local authority in question would be void. The local authority would of course be liable for the amount as for money had and received, but to render it a loan under a valid contract settling its conditions, would require a fresh authorization from Government.

For the reasons given at Brice, page 746, mere ratification by Government would not avail to rehabilitate the contract. The words of Lord Chelmsford reported at L. R. 7 H. L., 679, seem applicable. 'The contract entered into was not a voidable contract merely, but being in violation of the prohibition contained in the Act, was absolutely void. It is exactly in the same condition as if no contract at all had been made, and therefore a ratification of it is not possible. If there had been an actual ratification, it could not have given life to a contract which had no existence in itself.' It would have been different if the transaction had been one which could have been validated without the assent of any *outside* authority.

Brice, page 747, and see also Spackman *vs.* Evans.
3 H. of L., 171

For these reasons a new contract under new authorization would be necessary to validate the transaction if that was desired: mere ratification of the void contract would not be sufficient. But Government having already gone through all the prescribed formalities necessary to empower them to authorize a loan to the Municipality, no repetition of the enquiries, &c., required by the rules, appears necessary. All that is necessary is that Government should exercise its power to authorize the Municipality to borrow the money now, which the Municipality has hitherto borrowed unauthorizedly. Government having already acted under Rule 8 and published an application, it is open to them to extend their sanction to any other date than that mentioned in the original application. Neither the rules nor the Act impose any restriction on the power of Government as to the time when they may authorize a loan, provided that the requirements of the rule as to previous consideration and enquiry have been complied with. The essential point appears to be that no deviation by the Municipality authorized is allowable from the conditions of the sanction, without the previous authorization of Government.

There is no objection to Government according sanction to the money being borrowed from any date that Government may choose to fix, either from the persons by whom it has already been advanced or from any other tenderers.

(Legal Remembrancer's Nos. 1852, dated 13th December 1890, and 63, dated 15th January 1891; *vide* G. R. No. 282, dated 26th idem.)

5. It has been repeatedly and publicly enunciated that the supply of water is a local matter, and that there is no reason why the general taxpayer should pay for the supply of local necessities. The only consistent course is to insist on local resources finding the means and to aid Municipal or Local Boards, as the case may be, by the advance of loans. (G. R. No. 4439, dated 19th December 1891.)

6. His Excellency the Governor in Council is pleased to publish for general information the following subsidiary rules framed with a view to carrying out the provisions of Rule 10 of the rules* prescribed by the Government of India for the raising of loans by Local Authorities in the open market, published at page 17 of the *Bombay Government Gazette* dated 10th January 1889:—

I.—The execution, supervision and audit of works entrusted to the Public Works Department will, as heretofore, continue to be subject to the rules of that Department as published in the Public Works Code.

II.—The rules hereinafter following apply only to works to be constructed independently of he

* Printed at pages 289—294 of the Compilation of General Rules.

Public Works Department by Local Authorities authorized under the Local Authorities' Loan Act, 1879, to raise money in the open market for the purpose.

III.—It shall be the duty of the Executive Engineer in whose district works are being constructed out of loans raised by Local Authorities in the open market under the Local Authorities Loan Act of 1879, or of any person specially authorized by Government in this behalf, to inspect such works and the accounts connected therewith at such intervals as Government or the Chief or the Superintending Engineer may direct.

IV.—Such inspection shall ordinarily be conducted twice a year, and shall be chiefly directed to ascertaining that the quantity and quality of the work executed and the progress made in construction are fairly commensurate with the outlay charged in the accounts.

V.—To enable this to be done, each Local Authority shall cause a continuous record of expenditure to be maintained, and posted monthly in the Public Works Department "Register of Works"—Form B appended to these rules. The measurements for the month and for the year and up to date must be shown for each item, but corresponding expenditure on items need only be given for those works estimated to cost over Rs. 10,000. The expenditure for the work for the month, the expenditure for the year, and the total expenditure should be shown. Columns should be provided for "Materials at site" and for liabilities. With the above information the quantities and cost (calculated on the normal cost system) may, at any time, be compared with the estimate. With the sanction of Government the account forms may be modified, and actual expenditure by items omitted in any special cases in which this is deemed desirable.

Note.—This form and the method of posting it will be found at pages 167 to 170, Government of India, Public Works Department, Form Book, Part I. A supply of working forms can be obtained from the Government Central Press.

Note.—A description of the normal cost system is given in Public Works Code, Chapter XII, paragraphs 58 and 102.

VI.—Every deviation from any project as sanctioned which in the opinion of the Inspecting officer is likely to entail any increase in the outlay exceeding five per cent. on the estimates approved, or to impair or diminish the utility of the works under construction, shall be reported to Government and also to the Local Authority authorized to raise the loan, and no such deviation shall in any case be proceeded with without the sanction of Government and of such Local Authority, or otherwise than in accordance with such requirements as Government or such Local

Authority, with the approval of Government, may impose as to additions, alterations and amendments in the estimates.

VII.—Every Inspecting officer shall furnish the Chief or Superintending Engineer with a brief report of the inspections performed by him, with such remarks on the construction and progress of the works as he may deem necessary. The Chief or Superintending Engineer shall bring to the notice of Government any points on which the orders of Government are considered to be necessary.

VIII.—The Accountant General shall be entitled to inspect the accounts of any loan work in progress, with a view to ascertaining the correctness of the annual return prescribed in Rule XI. The Accountant General is also authorized to conduct a test audit of the loan accounts of a Local Authority in such detail as he may consider necessary, in order to secure the due execution of these rules.

IX.—In regard to the loan accounts of Local Authorities whose accounts are subject to an official audit by the Accountant General, the test audit shall be conducted by the Outside Audit Branch of the Accountant-General's office. In all other cases the test audit shall be carried out once a year as the Accountant General may direct, and shall be confined exclusively to the accounts of expenditure from the loan.

X.—The Accountant General shall, not later than the 31st of December in each year, certify to Government that he has carried out the audits prescribed in Rules 8 and 9, and shall bring to the notice of Government any points in connection with the expenditure on which it is considered that the orders of Government are required.

XI.—The Collector shall require all Local Authorities by which works are being constructed out of loans to furnish to him an abstract in Form A appended to these rules, showing separately for each work under construction out of a loan the expenditure incurred on the work during the preceding official year and signed and duly certified as provided in the form by the principal officer of the Local Authority concerned, or by an officer duly authorized in that behalf, and shall forward such account to the Accountant General on or before the 30th of June in each year.

A.

MUNICIPAL CORPORATION, PORT TRUST OR LOCAL BOARD OF _____

Abstract of Expenditure up to 31st March 1890 on works under construction from a loan raised under the provisions of the Local Authorities' Loan Act XI of 1879 :—

Purpose of Loan ... ...
Authority for Loan ... ...
Amount of Loan sanctioned ...Rs._____
Amount of Loan actually raised on 31st March 1890 ... ... „ _____

Expenditure.

Gross sum expended during previous years up to 31st March 1890.		During the year from 1st April 1889 to 31st March 1890				Total for the 12 months from 1st April 1889 to 31st March 1890.			Progressive Total up to 31st March 1890.		
		April 1889...									
		May „ ...									
		June „ ...									
		July „ ...									
		August „ ..									
		September „ ...									
		October „ .									
		November „ ...									
		December „ ...									
		January 1890 ...									
		February „ ...									
		March „ ...									
		Total...Rs.									

I hereby certify that the above is a true abstract of the expenditure incurred on the purpose stated, and that I have duly received and passed vouchers in support thereof.

Certified also that no portion of the amount spent or of the balance of the loan has been diverted to any other purpose, and that the balance of the loan Rs._____, is actually in hand or has been advanced for purposes exclusively connected with the works in progress.

Commissioner or Chief Local Authority.

B.

[P. W. D. Form No. 30A.—Outer Sheet.

_____DISTRICT. _____FUND.

REGISTER OF WORKS.

Name of Work—
Authority as to Estimate—
Amount of Estimate—
Authority as to Allotment—
Amount of Allotment—
Work commenced on

Names of Engineers and Subordinates by whom the work was supervised and the period of their incumbencies :—

Names	From	To

Work completed on the _____.
Completion Report submitted to the Examiner, Public Works Accounts, with this Office No. ____ dated

_____ Accountant.

Executive Engineer,
District.

NOTE.—This form will be used for all works costing over Rs. 2,500, whether accounted for according to *actual* or *normal* cost. When used for the latter class of works, the blank column immediately preceding "Total value of work done" should be headed "Total normal cost."

NAME OF WORK—

Months, &c.		Quantity.	Amount.	Quantity.	Amount.	Quantity.	Amount.	Quantity.	Amount.
Estimate ...	Rate ...								
Expenditure of previous year brought forward.	...								
	Rate ...								
April 189 ...	...								
	Total ...								
	Rate ...								
May... ...	...								
	Total ...								
	Rate ...								
June ...	...								
	Total ...								
	Rate ...								
July ...	...								
	Total ...								
	Rate ...								
August ...	...								
	Total ...								
	Rate ...								
September ...	...								
	Total ...								
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October ...	...								
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November ...	...								
	Total ...								
	Rate ...								
December ...	...								
	Total ...								
	Rate ...								
January ...	...								
	Total ...								
	Rate ...								
February ...	...								
	Total ...								
	Rate ...								
March ...	...								
	Total ...								
	Rate ...								
March (Supplementary)	...								
	Total ...								
	Rate ...								

				Work Expenditure as compared with Cash Expenditure.				
	Total value of work done.	Materials at site.	Advances.	Total.	Deduct arrears due.	Total outlay to date from commencement of work.	Total outlay during the current year.	Initials of the Executive Engineer and Accountant, to transactions of the month.
Amount.	Amount.	Amount.	Amount.	Amount.	Amount.	Amount.	Amount.	

Explanation of difference or deviations from the sanctioned estimate:—

Item No.	Particulars.

Executive Engineer,
_____ District.

(G. N. No. 554, dated 9th February 1894.)

7. When works undertaken by any Local Authority are entrusted for execution to the Public Works Department or to an officer of that Department specially selected by Government, monthly progress reports of the expenditure incurred on the work may be supplied to such Local Authority by the Executive Engineer concerned in the shape of extracts from the "schedules of expenditure" as is done in the case of Incorporated Local Fund outlays.

There is no reason why a percentage fee should not be levied for the inspection of works and the audit of accounts to be performed by officers of Government inasmuch as the inspection and audit will promote economy and efficiency. In each case the Accountant General may determine the fee to be charged for the audit of loan accounts by an officer of the Account Department, and the Chief Engineer or Superintending Engineer that to be levied for the inspection of work by an officer of the Public Works Department, subject to the sanction of Government.

(G. R. No. 554, dated 9th February 1894.)

Rule 10 in Notification No. 15.
" 9 " " 16.

8. Under the marginally-noted rules prescribed in the Notifications* of the Government of India of 1st January 1889, Nos. 15 and 16, certain applications from local authorities for the grant of loans from Government or for permission to raise loans in the open market are referred to the Government of India for orders after the expiry of one month from the date of their publication in the local official Gazette, and the issue of final orders on such applications is liable to be delayed if the Government of India find it necessary to raise objections to the loan on points of principle, or to make enquiries in connection with it. With a view to minimise such delay in future, copies of all applications which under the rules above quoted require the final orders of the Governor General in Council, together with the particulars, if any, which the Local Gov-

* Printed at pages 289—294 of the Compilation of General Rules.

ernment may think it necessary to publish, may be forwarded to the Government of India simultaneously with their publication in the local official Gazette. (G. I., F. & C. No. 942-A., dated 20th February 1894; *vide* G. R. No. 861, dated 7th March 1894.)

9. In paragraph 7 of the Resolution of January 1889, introducing the system under which local loans are made from resources placed at the disposal of Local Governments, and prescribing rules for giving effect to it, 4 per cent. per annum was prescribed as the rate of interest to be charged to Local Governments on their outstanding balances. As the bulk of the rupee debt of the Government of India now bears interest at the rate of 3½ per cent., the Governor General in Council has decided to reduce the rate charged to Local Governments under the Local Loans scheme rate to 3½ per cent. per annum with effect from the 1st April 1897.

Under the Local Loans Scheme the rate of interest to be charged on any loan was left to the discretion of the Local Government. But it was intended that the rate charged, even when the security is of the best, should be somewhat higher than that payable to the Government of India. In some cases this intention has not been carried out, and loans have been made at the rate of 4 per cent. In ordering the reduction of the rate stated in the preceding paragraph, His Excellency the Governor General in Council thinks it well at the same time to direct that no loan shall be made in future, without the previous assent of the Government of India, at a lower rate of interest than 4 per cent., except in the case of advances made under rules sanctioned by the Government of India in which lower rates are allowed.

His Excellency in Council is also pleased to direct that Local Governments shall not, in consideration of the reduction now made in the interest charged to them, reduce the rate of interest settled in the engagement regarding any loan granted in the past, without a previous reference to the Government of India. The Government cannot be called upon to depart from the usual business practice of adhering to the terms of a formal engagement already made.

(G. of I. Resn. No. 852-A, dated 20th February 1897; G. R. No. 1383, dated 26th March 1897.)

10. The Local Authorities (Emergency) Loans Act is intended to facilitate borrowing for temporary emergencies only, and the expenditure to meet which the loans will be applied is such as should ordinarily be met from current revenue. The term for repayment ought therefore in all cases to be short. In some instances the borrowing will practically be necessitated only by low balances of which early replenishment may be expected, and the Local Authority will in such cases probably be in a position to repay the loan within a year: a term not exceeding five years ought to be sufficient in most

ordinary cases, and the Government of India are inclined to think that ten years should be regarded as the maximum term for repayment in any case. (G. of I. Circular letter No. 1414-A, dated 27th March 1897; G. R. No. 2942, dated 8th July 1897.)

11. The main object of the Provincial Loan Scheme (Government of India Resolutions No. 2169, dated 26th November 1888, and Nos. 13, etc., dated 1st January 1889) was to place money at the disposal of Mofussil Municipalities to which the loan market is practically closed, and which, if they can borrow at all, can do so only at excessive rates of interest. The task of financing the larger Municipalities by loans is one that is beyond the power of the Government of India, and the larger Municipalities have continued to have recourse to the money market and have not depended upon Government for loans. (G. of I. letter No. 4501-A, dated 14th October 1898; G. R. No. 4924, dated 27th October 1898.)

PART III.—LOANS TO TA'LUKDA'RS, ENCUMBERED ESTATES, &c.

1. It is undesirable that any action should be taken by a Local Government which might be construed as conveying its approval to the issue by an indebted zamindár of debentures on the London market. Even in the case of a solvent zamindár, only the most exceptional circumstances would justify encouragement being given to him by Government to raise a loan in England. In any case, therefore, in which it may appear to a Local Government to be desirable to give any encouragement to a zamindár to issue debentures on the London market, the circumstances should be fully reported to the Government of India and its sanction first obtained; and in every such case it should be particularly stated what precautions will be taken or how the Government is assured that the money to be raised will be properly utilized for the benefit of the zamindár's estate and tenants. (G. I., H. D., No. 9-692, dated 5th April 1889; *vide* G. R. No. 1727, dated 30th idem.)

2. The following are the rules for the repayment of loans granted to the Kaira Thákurs under the Broach and Kaira Encumbered Estates Act:—

All payments on account of loans advanced to Kaira Thákurs shall ordinarily be made as soon as possible after the close of the revenue year and before the 15th of September following whenever the balance available for the purpose shall have been finally ascertained by the Manager.

Provided that nothing in this rule shall prevent the Manager from repaying the loan or any portion of the same at any time before the close of the revenue year that it may appear expedient to do so, subject however to the provisions of Rule 2.

2. The payments so made shall be disposed of as follows:—

(*a*) The interest for the year accruing on the principal sum lent shall first be discharged.

(*b*) The balance available after the payment of the interest for the year shall be devoted in the first place to the discharge of any arrears of interest which may have accrued and afterwards to the repayment of the principal in such proportions as may from time to time be fixed by the Manager.

(G. I., R. A. & C., No. 615, dated 3rd October 1878; *vide* G. R. No. 3671, dated 11th idem.)

3. Whenever public money is advanced on loan, it should be repaid in equal half-yearly instalments, including interest. The amount of such instalments will be fixed in the order sanctioning the loan, but if accidentally the amount be omitted, or if it seem to him that an error has been made, the Accountant General should immediately apply for orders.

In dealing with the instalments in the accounts, the due interest should be credited to Government and the remainder towards reduction of the capital debt.

(G. I., F. D., No. 4045, dated 30th October 1875; *vide* G. R. No. 3782, dated 20th November 1875.)*

4. The foregoing ruling of the Government of India should be adhered to in the case of loans granted to Tálukdárs. (G. R. No. 2465, dated 8th June 1876.)

5. In repayments on account of loans granted by Government under the Broach and Kaira Encumbered Estates Act XXI of 1881 the sum paid should be devoted to the satisfaction of the claim for interest, and only any balance left after such claim is satisfied should be credited to the repayment of principal.

The 31st of July should be the date for the annual closing of the accounts of the loans granted under Act XXI of 1881.

(G. R. No. 2128, dated 10th July 1888.)

6. Compound interest should be charged on the advances made to the Thákurs or Tálukdárs in the Broach District under Act XXI of 1881 at the rate of 6 per cent. a year. (G. I., F. & C., No. 6535, dated 7th December 1888; *vide* G. R. No. 3979, dated 24th idem.)

7. In reply I am to point out that the system of making State loans to embarrassed estates under the management of Government is accepted in no other part of India. Bankers, both European and Native, are elsewhere found ready to come forward and lend money at rates of interest ranging from 6 to 8 per cent. on the security of Government management. It is on all grounds expedient that the same system should be introduced into Sind and that a serious effort should be made to secure the necessary loans in the local market. It is obvious that at the best of times the money which Government can afford to spare for such an object must be very limited in amount and must, moreover, be taken from other and very pressing claims. When the local money market is once attracted to these schemes, the operations in aid of encumbered proprietors can obviously be carried out on a very much larger scale.

If the Collectors altogether fail in their endeavour to attract local aid, the Government of India will not refuse help in the matter; but they will be able to give it on a limited scale only, and for the reasons stated above they are of opinion that all such advances should bear interest at 8 per cent.

No money may be lent by Government for the assistance of an encumbered estate under the Act without the previous sanction of the Governor General in Council. If in any case it should be

* *Vide* also Article 129, Civil Account Code.

found necessary to apply for that sanction, it should be fully explained why it is proposed to set aside the principles which have been explained in this letter.

(G. I., R. & A., (R. R.) No. 3499(*a*)—177-6, dated 12th September 1896; *vide* G. R., R. D., No. 8037, dated 13th October 1896.)

8. When any liquidation scheme is framed, part of the charge included in it should be the expenditure incurred by Government in the preliminary management and in the preparation of the liquidation scheme. The amount recoverable on this account should when realized be credited in the Accounts as Revenue Receipts (Miscellaneous) in recovery of the charges noted. It will be the duty of the Commissioner in Sind to see that the proper amounts are thus noted for recovery and realized from the various estates. The transaction is not an advance and should not be shown as such, but rather as expenditure and its recovery. (G. R., R. D., No. 1661, dated 2nd March 1897.)

9. If the Manager, Encumbered Estates in Sind, desires to obtain money for agricultural improvements or for other agricultural purposes provided for in the Agriculturists' Loans Act, 1884, he should apply for tagái in the usual manner, and the Commissioner should include the requirements of the Manager of Encumbered Estates in his annual requisitions for loans under Class I. (G. R., R. D., No. 840, dated 2nd February 1899.)

10. The bulk of advances required for Encumbered Estates are made under the Land Improvement Loans Act of 1883. In that case the Manager on behalf of an encumbered estate is empowered under No. 2 of the Rules under the Act to apply for an advance to any Revenue officer not below the rank of Mahálkari; he need not therefore apply to a Collector, but can apply direct to the Commissioner, who can keep in his hands an allotment large enough to meet the Manager's requirements. Should the Manager's applications under the Agriculturists' Loans Act, 1884, be sufficiently numerous and considerable in amount to require special treatment, the Commissioner can represent the matter further to Government. (G. R. No. 1251, dated 13th March 1899.)

11. The Government of India consider it inexpedient to allow Government officials to become the creditors of encumbered estates under State management in Sind by lending money to the Manager appointed under the Act in connection with liquidation schemes framed by him for the estates under his charge. The prohibition contained in the Home Department Resolution No. 2-R.—87-103, dated the 16th January 1890, shall be held applicable to loans, whether on the security of a mortgage or unsecured, to estates administered under a Court of Wards or an Encumbered Estates Act. The creditor of to-day might in the course of official promotion become the Manager or the Commissioner of the Division to-

morrow, and it is easy to foresee that if such loans become general, the conduct of the Government in administering estates of private persons for the benefit of its servants might be exposed to serious criticism. There is a clear distinction between these transactions and investments made by Government servants in a public or municipal security, which is raised in the open market by tender, which is at all times freely marketable and is governed by well-known conditions. (G. I., R. & A., No. 2276-319-2, dated 30th September 1899; *vide* G. R., R. D., No. 8012, dated 10th November 1899.)

12. The Commissioners should communicate their requirements for advances under the Encumbered Estates Acts to the Accountant General in time to enable him to make proper provision in his Annual Cash Requirement Estimates. (G. R. No. 2656, dated 24th April 1882.)

13. The Government of India are, on grounds of principle, generally disinclined to accede to applications from jághírdárs for loans except in very special circumstances or under the provisions of particular Encumbered Estates Acts. (G. I., R. & A., No. 9 R.-1-266, dated 3rd January 1885; *vide* G. R., R. D., No. 654, dated 23rd idem.)

14. The loans to landlords and notabilities contemplated in the Resolution of the Government of India, No. 13, dated 1st January 1889 (*vide* G. R. No. 390, dated 28th idem), are meant for loans that have in them some purpose of a public or political character. There are the strongest objections to loans being made from the public funds for objects that are of a purely private character, and were the Government to consent to make such loans, the claims upon them would be endless, and they would be interfering in business that is much better left to private lenders. It is also not right that the appointment of a Government officer as guardian in connection with a private individual or estate should enable that individual or estate to obtain assistance from public funds which would not otherwise be available to it. Where there is no public object in view, the matter should be regarded and dealt with as a private transaction, and the Government should not ordinarily make use of its credit to extricate private estates from financial difficulties. (G. I., F. & C., Nos. 4526-A., dated 19th September 1895, and 5175-A., dated 30th October 1895; *vide* G. R. No. 3864, dated 13th November 1895.)

PART IV.—OTHER ADVANCES.

1. Advances may be made to all Assistants under the rank of a First Assistant for the purchase of tents if applied for, their monthly tent allowance ceasing until such advances are repaid. (G. N., G. D., dated 21st June 1836.)

2. The privilege sanctioned in the foregoing notification is extended also to First Assistant Collectors and officers of similar rank. (G. I., R., A. & C., No. 372, dated 17th May 1877; *vide* G. N., R. D., dated 26th idem.)

3. The rules relating to advances for the purchase of tents are extended to the Assistant Collectors of Salt Revenue, who are not above the rank of Third Grade. (G. R. No. 1291, dated 24th April 1874.)

4. Advances for the purchase of tents may be made to young Civilians when joining an appointment for the first time. (G. R. No. 312, dated 18th March 1867.)

5. Under Government Resolution No. 312, dated 18th March 1867, Financial Department, advances are made once only to young Civilians for purchasing tents, when joining appointments for the first time. By Government of India letter No. 372, dated 17th May 1877, published at page 488 of the *Bombay Government Gazette*, dated 31st May 1877, this concession was extended to First Assistant Collectors and officers of similar rank. But this does not alter the practice of allowing a tentage advance to an officer once only in each capacity. (G. R. No. 2322, dated 23rd June 1883.)

6. Tentage advances may be allowed to Junior Civilians irrespective of the question whether or not they are in receipt of tentage. (G. R. No. 1031, dated 19th March 1889.)

7. Advances to Forest officers for the purchase of tents for private use may be made on the same conditions as they are to Junior Civilians. (G. R., R. D., No. 1222, dated 3rd March 1873.)

8. The Government of Bombay is authorized to sanction the grant of advances, not exceeding two months' pay, to the Collectorate clerks, &c., for the purchase of tents for their use when they have to travel for several months in the year, on the understanding that the advances are repaid in a period not exceeding one year, and that the tents will be the property of Government until the advance is repaid. (G. I., F. D., No. 1826, dated 29th March 1876; *vide* G. R., R. D., No. 2262, dated 10th April 1876.)

9. The concession granted by the foregoing orders to Collectorate clerks, &c., of the grant of advances for the purchase of tents is extended to Registrars' clerks. (G. R. No. 2550, dated 19th July 1880.)

10. Police officers may be allowed to draw tentage advances of Rs. 400 each. (G. R. No. 458, dated 1st February 1892.)

11. To authorize advances of pay to officers ordered any where on duty is an incident of administration, and the power of granting such advances is conceded to the Local Governments and Administrations. (G. I., F. D., No. 3202, dated 19th September 1877; *vide* G. R. No. 4255, dated 6th October 1877.)

12. A permanent imprest advance of Rs. 5 should be granted to forest subordinates in executive charge of Forest ranges in the Northern Forest Division to enable them to provide for the expenditure incurred by them in feeding Forest offenders or persons against whom reasonable suspicion exists of being concerned in any Forest offence who have to be taken long distances to be brought before a Magistrate in the principal town of the táluka. (G. R. No. 3874, dated 5th November 1879.)

13. It is not contrary to the Civil Account Code, Article 1, Chapter I, to keep a permanent advance separate from the treasury balance. Rule 40* of the Local Board Rules contemplates the expenditure of money from advances. The amount of permanent advance to be allowed in any given case would be a matter for the determination of the Local Board concerned. (G. R. No. 1152, dated 21st April 1886.)

14. Subordinate Judges may draw advance to defray expenses for diet and road money to witnesses in a case under "preliminary enquiry" and adjust them subsequently by preferring bills. (G. R. No. 761, dated 14th March 1887.)

15. The Government of India have no objection to the concession of drawing advances to meet tour expenses, which under Article 137 (*d*) of the Civil Account Code applies to District officers only, being extended to all touring officers, but advances granted under Article 137 (*d*) should not be applied to the expenditure of any gazetted officer which is meant to be covered by his travelling allowance. An officer of the status of a gazetted officer should not consider it a hardship to have to pay, pending recovery, his personal travelling expenses on an ordinary tour. (G. I., F. & C., No. 1890-A., dated 17th April 1894; *vide* G. R. No. 1594, dated 7th May 1894.)

16. The only effect of extending the concession contained in Article 137 (*d*) of the Civil Account Code to all touring officers in the Bombay Presidency will be, to enable them to obtain an increase in their permanent advance. It will not entitle a touring officer to take an advance for the purpose

* Printed at page 232 of the Compilation of General Rules in force in the Revenue Department.

of meeting expenditure ordinarily covered by his travelling allowance. In these circumstances the extension of the concession to any of the touring officers in this Presidency, in addition to those specified in the article, would not serve any useful purpose. (G. R. No. 1920, dated 6th June 1895.)

17. In the Belgaum Collectorate advances may be given up to Rs. 200 to clerks and kárkúns to enable them to purchase conveyances for use when travelling with Revenue officers on circuit, the amount being repaid by monthly instalments within one year. The advances should be made to one individual only when his salary is not less than Rs. 75 a month, or to two or more clerks or kárkúns, subject to the Collector's approval, whose joint salary is not less than Rs. 75 a month. The instalments will be deducted by the Account Office from the pay of those to whom the advance is made and the conveyance would be the property of Government until the advance be repaid. In the case of death, suspension or dismissal of any two or more sharers in an advance, the monthly advance would be recoverable from the remainders, unless, with the Collector's assent another clerk or kárkún be admitted to the vacant share.

These orders are extended to the establishment of the Political Agent, Kolhápur and Southern Marátha Country. It should, however, be understood that the advance should be made only for *boná-fide* tour purposes and not for the purchase of a carriage for exclusive use at head-quarters.

(G. Rs. Nos. 370, dated 27th January 1883, and 3099, dated 5th September 1891.)

18. Advances not exceeding Rs. 100 may be granted for the purchase of carts, &c., to clerks and kárkúns travelling with the Collector, in all districts throughout the Presidency except Thána, Kolába, Ratnágiri and Kánara. The advances are in all cases to be recovered by monthly instalments of Rs. 10; and where Rs. 50 are advanced, one cart should be procured, where Rs. 100, two should be obtained.

This concession is extended also to the clerks and kárkúns serving under Assistant and Deputy Collectors, and to Circle Inspectors. On an advance being made to a Circle Inspector, the Mámlatdár can be directed to ascertain and report that the amount has been properly utilized and the property purchased is worth the money.

(G. Rs. Nos. 153, dated 15th January 1875; 3327, dated 10th August 1876; 2706, dated 1st July 1892, and 817, dated 2nd March 1894.)

19. Commissioners are authorized to sanction advances to District Inspectors of Land Records and Agriculture, up to the limit of Rs. 150, to be repaid in one year in equal monthly instalments, for the purchase of carts, &c. (G. R. No. 1214, dated 25th March 1893.)

20. The following rules prescribe the procedure to be observed in the payment and adjustment of advances for travelling expenses to subordinate Police officers :—

These rules apply to all non-gazetted Police officers deputed on duty, when required to travel on journeys for which under the Civil Service Regulations travelling allowance is admissible.

NOTE.—Permanent transfer is not a deputation on duty.

(2) Advances may be made by the District Superintendent of Police out of his permanent advance to a subordinate Police officer for payment of his railway fare, passage money, or actual expenses by road, not exceeding in the last case the amounts stated in Article 1127 of the Civil Service Regulations.

(3) The expenditure will be recouped from the Treasury on abstract bills drawn by the Superintendent of Police, on abstract contingent bill forms, and will be accounted for by submission to the Commissioners of detailed bills on the ordinary travelling allowance bill forms. After examination these detailed bills will be countersigned by the Commissioner, who will retain them on his records and merely send to the Accountant General the notice prescribed in Chapter 4,* Rule 19 (1) of the Civil Account Code, upon receipt of which the audit office will clear the amount of abstract bills. No officer to whom an advance is made under this rule will be entitled to any travelling allowance under Article 1107 or 1127 of the Civil Service Regulations, but an officer who does not draw an advance under this rule may draw the travelling allowance ordinarily admissible.

*Compare Chap. 5, Art. 69, note 1, of the C. A. Code Vol. I, Sixth Edition.

(4) Subordinate Police officers drawing Rs. 10 a month, and under, to whom advances are made under these rules, when proceeding on duty beyond the circle of their ordinary jurisdiction may, for a journey by railway, receive daily allowance at the rates admissible to them under the Civil Service Regulations in addition to railway fare.

(G. I., F. & C., Nos. 1529, dated 31st March 1890, and P-4869, dated 5th December 1892; *vide* G. Rs. Nos. 1326, dated 17th April 1890, and 5001, dated 17th December 1892.)

21. The Constables who have to accompany A'bkári Inspectors on duty should obtain advances under the above rules to pay their expenses. The advances can be arranged for by the District Superintendents of Police of the districts concerned, and if any increase is necessary to any of the permanent advances of the latter officers to enable them to supply the necessary funds, these can be separately applied for. (G. R. No. 1253, dated 17th April 1895.)

22. There is no objection to granting money from the Commissioner's permanent advance to

meet the way charges of Police escorts, provided that the amounts advanced are recouped by bills drawn by the District Superintendent of Police and debited as Police expenditure. (G. R. No. 3905, dated 27th November 1894.)

23. The Commissioner of Customs, Salt, Opium and A'bkári is authorized to allow Inspectors on the Northern and Daman Frontier Preventive Lines in receipt of pay not exceeding Rs. 150 a month to draw an advance of two months' pay for the purchase of ponies or horses, the advances being recoverable by twelve monthly instalments from the horse allowance admissible to them under rule. (G. I., F. & C., No. 3541, dated 2nd July 1888; *vide* G. R. No. 2292, dated 23rd idem, and G. R. No. 1518, dated 28th April 1894.)

24. The Commissioner of Customs, Salt, Opium and A'bkári is authorized to grant advances for the purchase of ponies or horses to such Inspectors of the A'bkári Department as are in receipt of a permanent horse allowance on the condition that the advances should not exceed the total of such allowances for one year, namely Rs. 180, and that the permanent allowance should be stopped till the debt is paid off. (G. I., F. & C., No. 5138, dated 26th December 1891; *vide* G. R. No. 692, dated 15th February 1892.)

25. The authority granted to the Commissioner of Customs, Salt, Opium and A'bkári by the last two foregoing orders is extended so as to admit of the grant of advances to the same officer more than once, subject to the condition that the officer receiving a fresh advance should have repaid all previous advances. (G. I., F. & C., No. 1851-A., dated 23rd April 1895; *vide* G. R. No. 1530, dated 11th May 1895.)

PART V.—MISCELLANEOUS.

1. The Government of India do not approve of the grant of loans to Native States, except under very exceptional circumstances, and even in such cases the rate of interest should be fixed at 5 per cent. (G. I., For. Dept., No. 291-I., dated 26th January 1885; *vide* G. R. No. 1197, dated 9th February 1885.)

2. In the rules prescribed by the Government of India for accounts of revenue advances (*vide* Article 133, Chapter 8, Civil Account Code, 6th Edition) laying down that the Accountant General should submit to the Chief Revenue Controlling Authority a half-yearly return showing the figures that pass upon his books in respect of revenue advances, the 'Chief Revenue Controlling Authority' is in Sind the Commissioner in Sind, and in the Northern, Central and Southern Divisions, the Commissioner, except so far as survey and settlements are concerned, when it is the Survey Commissioner. (G. R., R. D. No. 5490, dated 9th July 1884.)

3. Collectors when applying for sanction to write off irrecoverable balances of "Revenue Advances" should furnish the following information in the application :—

(1) Date of original advance.

(2) Amount of original advance.

(3) Rate of interest.

(4) Amount of principal repaid and balance of principal it is now proposed to write off.

(5) Amount of interest due on date of application to write off, which it is proposed to remit.

A copy of such application will be sent to the Accountant General with the orders sanctioning it.

(G. R., R. D., No. 3500, dated 30th May 1888.)

4. In the district estimates of agricultural and other advances the following information for receipts and charges should be furnished in columns :—

1. Actuals of previous year.
2. Estimate of current year.
3. Revised estimate of current year.
4. Estimate of ensuing year.

(G. R. No. 1682, dated 1st June 1888.)

5. The Accountant General should, when submitting his annual report on which the cash requirement estimate for loans and advances sent to the Government of India is based, deal with *actual* figures for the previous year besides *revised* for the current and *original* estimates for the ensuing year, and should explain at the same time any material differences between actuals and estimates, obtaining his information from the District officers concerned. (G. R., R. D., No. 6845, dated 27th September 1890.)

6. From a purely financial point of view, it is extremely important both that revenue advances

should be carefully regulated according to budget principles and that the recoveries should be carefully watched. An advance, which becomes irrecoverable, has necessarily to be charged off as final expenditure at the cost of the Provincial Government, and it is incumbent on it, therefore, both to see that recovery is duly secured and to take measures to ascertain and from time to time to write off those advances of which the recovery has become hopeless.

The advances which are under the management of the Executive authorities are mainly of the following classes:—

I. Advances to cultivators. These are made under various Acts, such as the Land Improvement Loans Act, 1883, or the Agriculturists' Loans Act, 1884; or on occasions of calamity for purchase of seed, cattle, &c., or for famine relief; or to tenants on Government estates, or for the promotion of colonization.

II. Advances for survey operations; such as for the erection of boundary marks or for other expenditure on survey, which is recoverable from landholders or rayats.

III. Advances under special laws, not coming within Class I, such as the Jhánsi Incumbered Estates Act, or the Bengal Drainage and Embankment Act.

IV. Advances of special Revenue Departments, such as salt and excise.

It appears necessary to make better provision than at present exists for the proper entry in the Budget Estimates of each year of the anticipated transactions in respect of these advances and to place this duty in the hands of the Revenue authorities, in the same way as the control of the transactions themselves already is.

Each Local Government and Administration shall make a timely estimate, both of the advance and of the recoveries, of the coming year and shall communicate it to the Accountant General for entry in his estimates. The transactions of the year should be, as far as possible, regulated according to this estimate. Demands are, no doubt, apt to arise in a sudden and unforeseen way, and the Local Government should therefore take care, in allotting the sums provided in the provincial Budget Estimates, to reserve under their general control such an amount as experience may show to be necessary for these unforeseen demands.

In most provinces the working of advances under the Land Improvement and Agriculturists' Loans Acts is reviewed in the Land Revenue Administration Report, and the submission of separate reviews is not necessary. In cases where it has not been the custom to insert a notice of this subject in the Land Revenue Administration Reports, this should now be done.

(G. I., F. & C., Nos. 6233, dated 24th November

1887, 2818, dated 3rd July 1891, and 4968, dated 16th December 1891, and G. I., R. & A., Nos. 2393, dated 24th October 1892 and 7-167, dated 5th May 1893; *vide* G. Rs. Nos. 103, dated 14th January 1888, 252, dated 18th January 1892, and 3116, dated 8th September 1893, and G. Rs., R. D., Nos. 6008, dated 2nd September 1891, and 961, dated 3rd February 1893.)

7. The estimates of advances and their recoveries, prescribed in the Resolution of the Government of India No. 6233, dated 24th November 1887, are required in the office of the Accountant General for incorporation in the Cash Requirement Estimate of the Presidency which is due to the Comptroller General on 15th February. With a view to their being received in time for this purpose the estimates of advances under the Land Improvement Loans Act should reach the Accountant General in time to enable him to forward a consolidated estimate to Government for submission* to the Government of India in November. Any alteration which may be made when forwarding the estimate to the Supreme Government will be communicated to the Accountant General, who will be able to include it with or without the orders of the Government of India thereon in his cash requirement estimates. The estimates of other advances prepared by the District Officers should be consolidated in the Commissioner's offices and forwarded by the 1st of December each year to the Accountant General, who should compile and submit to Government a general estimate for the entire Presidency for the orders of Government being passed thereon in time for its inclusion in his cash requirement estimates. (G. R. No. 103, dated 14th January 1888, and G. R. No. 2306, dated 14th June 1889.)

8. In the Resolutions of the Finance and Commerce Department Nos. 2818, dated 3rd July 1891, and 4968, dated 16th December 1891, Local Governments and Administrations were directed to discontinue the submission to the Government of India of their annual reviews of the transactions in connection with Agricultural and other Revenue advances, except the reviews which relate to advances under the Land Improvement and Agriculturists' Loans Acts, which were to be forwarded as before to the Revenue and Agricultural Department.

In view of the fact that in most provinces the working of such advances is reviewed in the Land Revenue Administration Report, the submission of the separate reviews, above mentioned, is now considered unnecessary and may be discontinued.

In cases where it has not hitherto been the custom to insert a notice of this subject in the Land Revenue Administration Reports, this should now be done.

(G. I., R. & A., No. 777, dated 13th April 1893; *vide* G. R. No. 3116, dated 8th September 1893.)

* *Vide* preamble of G. R. No. 390, dated 28th January 1889.

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DIVISIONAL FOREST OFFICE
SOUTHERN CIRCLE,
WORKING PLANS DIVISION

PENSIONS.

I.—Service, qualifying or otherwise.

1. The service of all persons employed in the Archæological Survey Departments should be regarded as permanent from the time of their original appointment, and as such will count towards pension subject to the general rules of the Civil Pension Code. (G. I., H. D., Nos. 2-35-47, dated 22nd January 1886; *vide* G. R. No. 329, dated 8th February 1886.)

2. The rule contained in Article 398, Civil Service Regulations, cannot be applied to service in the Bombay Revenue Survey Department. (G. I., F. & C., No. 737, dated 15th February 1886; *vide* G. R, No. 607, dated 5th March 1886.)

3. It is not expedient to extend pensionary privileges to non-hereditary village Revenue and Police Pátils. (G. R. No. 3114, dated 13th October 1886.)

4. Service on the establishment of a convict gang should be permanent. (G. R. No. 890, dated 6th March 1889.)

5. The Inspector of Steam Boilers and his establishment are allowed to count their service towards pension, such pension being payable from the Steam Boiler Inspection Fund so long as the Fund continues solvent. (G. R. No. 3079, dated 14th August 1889.)

6. The service of a peon in a dâk bungalow is not pensionable, and there is no reason for treating as pensionable identically similar service rendered by a peon at a district bungalow. (G. R. No. 1499, dated 9th May 1895.)

7. Service in the survey of the Town and Island of Bombay does not qualify for pension. (G. I., R. & A., No. 1541-34-4, dated 28th May 1895; *vide* G. R. No. 2135, dated 24th June 1895.)

8. The services of kárkúns under the Benches of Magistrates qualify for pension. (G. R., J. D., No. 297, dated 13th January 1896.)

II.—Service, Inferior or Superior.

1. Dockyard and Military artificers are by Article 434 of the Civil Service Regulations included among officers whose service is inferior, but from this rule, officers who are specially provided for in Article 529 are exempted. It follows, therefore, that the service of Dockyard and Military artificers thus exempted is not inferior. The rules for superior service apply to those officers in every respect except that the amount of their pension is less than that prescribed for superior servants generally. (G. I., F. & C., No. 2132, dated 11th August 1879; *vide* G. R. No. 2907 idem.)

2. The Sub-Inspectors of the Salt Department in the Upper Sind Frontier are inferior servants within the meaning of Article 434 of the Civil Service Regulations. Their case is analogous to that of the members of the Executive Police to whom the educational test does not apply, and the rules for passing the educational test need not be enforced in their case. Preference should, however, be given to candidates who have passed the test if they are in other respects fit for the duties required. (G. R. No. 2660, dated 1st September 1886.)

3. The service of a Daftarband, *i.e.*, a record-keeper who classifies and indexes records as well as looks after them generally, is superior. (G. R. No. 2271, dated 12th June 1889.)

4. The service of the engine-driver and tindal of the steam launch used by the Health Officer of the Port of Bombay, may be treated as superior under the first part of the entry beginning 'Quarter Masters, &c.,' in Article 435, Civil Service Regulations. (G. I., F. & C., No. 5419, dated 22nd November 1890; *vide* G. R. No. 3982, dated 5th December 1890.)

5. Service as carpenter in the Salt Department is inferior. (G. R. No. 3014, dated 13th September 1894.)

III.—RULES FOR RECKONING SERVICE.

1. The penalty for breaks in service caused by "absence without leave" affects only an officer's claim to pension, and at the time of passing orders on the pension papers, the circumstances of each break are fully considered, and the break condoned by Government when the indulgence seems deserved. Before orders condoning breaks in an individual's service are issued, it is necessary to ascertain whether the breaks have actually occurred as mentioned by the local officers, and whether there are any other breaks. This requires a detailed examination of the whole service in the Accountant-General's office, and it often turns out that the Accountant-General's report differs considerably from that of the local officers. As this minute scrutiny of an officer's service is performed by the Accountant General at the time of submitting the pension papers, orders as to whether breaks in any case should be condoned or not can best be passed at the time of considering the pension papers of each individual as hitherto. (G. R. No. 4430, dated 30th November 1878.)

2. Article 457 of the Civil Service Regulations does not refer to hospital leave admissible under Article 320 of the Regulations. (G. I., F. & C., No. P-3920, dated 26th September 1892; *vide* G. R. No. 4124, dated 17th October 1892.)

3. The provisions of Article 465-A of the Civil Service Regulations, regarding the condonation of deficiencies in qualifying service, are applicable to

cases of pensions granted on the graduated scale laid down in Article 518(*b*). The concessions referred to in the former article are meant to obviate hardship arising from a strict application of the rules, and not merely to add to the pension earned. (G. I., F. & C., No. P.-5247, dated 30th December 1892; *vide* G. R. No. 227, dated 18th January 1893, and G. I., R. & Agri., No. 488-58-2, dated 27th February 1899; *vide* G. R. No. 1433, dated 20th March 1899.)

4. A member of the Indian Civil Service to whom the concession has been granted of adding one year to his pensionable service on account of famine duty is entitled to annuity after 24 years' service and 20 years' active service. (G. I., F. & C., No. 1216-P., dated 11th March 1895; *vide* G. R. No. 1016, dated 25th idem.)

IV.—AMOUNT OF PENSION.

1. The Secretary of State is averse from increasing the non-effective charges by special pensions except in cases of very exceptional and distinguished service. If the head of a department or office is of opinion that he is justified in moving Government to recommend the grant of a special pension in any case he should address Government on the subject in a confidential letter shortly before the officer on whose behalf the proposal is made is expected to retire. (G. R. No. 1121, dated 19th April 1886.)

2. The attention of all local authorities is drawn to the inexpediency of making recommendations for the grant of pensions in sterling to officers who, under the rules, are only entitled to receive them in rupees. (S. of S., No. 10 Finl., dated 17th January 1889; *vide* G. R. No. 989, dated 14th March 1889.)

3. In the case of an officer to whom Article 521 (*a*) of the Civil Service Regulations applies in accordance with Article 522, the excess over 30 years means the excess over 30 years of the age of the officer at the time his qualifying *superior* service begins. (G. I., F. & C., No. 979, dated 22nd February 1889; *vide* G. R. No. 1642, dated 24th April 1889.)

V.—INVALID PENSION.

1. If the person who appears before the Medical Board is an applicant for a certificate of unfitness for public service, and it is found that he is fit, then all that is required is to refuse to give him one. (G. R. No. 699, dated 3rd March 1874.)

2. There is reason to believe that an impression prevails that an officer who submits an application for invalid pension must be immediately removed from the service. It is therefore necessary to point out that Article 499 of the Civil Service Regulations does not require the removal of such an officer until a medical certificate is submitted. (G. I., F. D., No. 256, dated 15th January 1875; *vide* G. R. No. 374, dated 30th idem.)

3. An applicant for invalid pension who is required to support his application by a medical certificate of incapacity for further work, must not, as a rule, be discharged before he submits such certificate. (G. I., F. D., No. 3576, dated 10th June 1874; *vide* G. R. No. 3067, dated 24th July 1876, and G. N. of the same date.)

4. An applicant for invalid gratuity, permitted under the operation of Article 500 of the Civil Service Regulations to do light work till his gratuity is sanctioned, should be held to have actually retired from the date of application. His temporary retention does not count for pension or gratuity. If, therefore, such an officer dies while in employ, the gratuity which would have been admissible to him if he had lived, should be paid to his heirs. Article 1044 does not apply to the case. (G. I., F. D., No. 876, dated 11th February 1878; *vide* G. R. No. 601, dated 19th idem.)

5. In cases in which the medical officers are unable to certify that the incapacity of an applicant for pension does not appear to have been caused by irregular or intemperate habits as required by Article 489 of the Civil Service Regulations but in which the Local Government may consider the cases to be similar to others in which invalid pensions have been sanctioned by the Government of India in the absence of the prescribed form of medical certificate, the Accountant General should certify to the applicant's title to pension or gratuity with some such proviso as the following: 'Provided that the sanctioning authority is of opinion on consideration of the medical certificate and other evidence as to habits and character that the incapacity has not been proved to be caused by irregular or intemperate habits.'

The mere fact that an officer has suffered from syphilis is not sufficient to bring him under the operation of Article 498 of the Regulations, provided there is nothing against his character in other respects; that in the event of his retirement being necessitated by such cause, the record of his service as a whole should be examined. The presumption may be against the officer, but it should not be accepted as other than a presumption, and should be viewed as capable of being completely rebutted by general evidence as to character and conduct.

(G. I., F. & C., No. 4420, dated 8th November 1884; *vide* G. R. No. 3870, dated 28th idem.)

6. The Surgeon-General should instruct medical officers to discontinue the use of the expression "premature old age." If a man is not old, his inefficiency cannot be due to old age, and under Article 488 of the Civil Service Regulations a medical officer must not certify that the inefficiency of an officer whose age is under 55 years is due to old age or natural decay from advancing years. (G. R. No. 359, dated 11th February 1886.)

7. The note attached to the form of medical certificate prescribed in Article 489 of the Civil Ser-

vice Regulations, which is also applicable to the form of medical certificate prescribed in Article 491 (*a*), should be printed *in extenso* at the foot of all printed forms of medical certificate to be given respecting an officer applying for pension in India, so that the officer giving the certificate may use one or the other form of words according to the circumstances of each case. (G. I., F. & C., No. 2078, dated 20th May 1891; *vide* G. R. No. 1993, dated 4th June 1891.)

8. Serious illness may be an excuse for placing a man in such circumstances under treatment, but not for giving him certificate of permanent unfitness, without the knowledge of the head of the office and without having received authority from the head of the man's department to furnish him with a medical certificate of incapacity for further service. (G. R. No. 2419, dated 8th July 1893.)

9. Sávantvádi is declared to be a civil station for the purposes of Article 486, Civil Service Regulations. (G. R. No. 787, dated 17th March 1887.)

10. Sádra should be treated as a civil station for the purposes of Article 486(*d*) of the Civil Service Regulations. (G. I., For. Dept., No. 181-G., dated 31st January 1893; *vide* G. R. No. 614, dated 14th February 1893.)

VI.—SUPERANNUATION.

1. Unpleasant as the duty may be of having to pronounce an opinion on the efficiency of men who have passed the age of 55, it is one that Government have a right to expect their officers will perform fairly and conscientiously. On no account should a man be permitted to remain in the service simply with a view to his qualifying for a higher pension. At the same time a wise discretion should be exercised in forcing men to retire from positions such as Darogaships of distilleries in which old men can do sufficiently efficient service. (G. Rs. Nos. 1262, dated 23rd April 1874, and 1483, dated 12th May 1874.)

2. No officer is to be obliged to apply for pension under the 55 years' rule unless the Head of the Department is satisfied of his unfitness for further duty, and until he has had an opportunity afforded him of appealing against the view taken of his unfitness. (G. R. No. 2473, dated 12th August 1874.)

3. When an officer has been refused an extension of service he may in the absence of specific orders to the contrary be allowed to continue in service until he is relieved by his successor. In cases, however, where an extension of service has been applied for and granted to an officer, and no further extension is asked and sanctioned, that officer must be held to cease to be in the service of Government and to be entitled to any pay from the date of the expiration of the period for which the extension was granted. In such cases it is for the officer under whom is serving the officer to whom the extension has been given to take timely measures to ensure as far as in him lies that another officer shall be available to take

over charge from the time-expired officer on the date on which the extension given terminates. (G. Rs. Nos. 1854, dated 28th May, and 4530, dated 30th November 1881.)

4. The power of declaring any non-gazetted subordinate to be efficient and permitting him to remain in the service for a definite period up to but not exceeding the age of 60 years is delegated to the Conservators of Forests. (G. R. No. 2332, dated 26th July 1888.)

5. The sanction of Government is not necessary to the grant of extension of service to forest guards, who are inferior servants. (G. R., R. D., No. 1676, dated 6th March 1893.)

6. The powers contemplated in Article 506 (*a*) of the Civil Service Regulations are conferred on the following officers :—

The Surgeon-General with the Government of Bombay.

The Sanitary Commissioner.

The Commissioner in Sind.

The Commissioners of Divisions.

The Commissioner of Customs, Salt, Opium and A'bkári.

The Survey and Settlement Commissioner.

The Conservators of Forests, N., S. and Sind Circles.

The Inspector-General of Registration and Stamps.

The Collector of Land Revenue, Bombay (as regards the Land Revenue Office, the Steam Boiler Inspection Office and the office of the Inspector of Factories).

The Superintendent of Stamps and Stationery.

The Director of Land Records and Agriculture.

The Superintendent of Horse-breeding Operations.

The Secretaries to Government.

(G. R. No. 2827, dated 22nd August 1890.)

7. As a general rule, extensions of service to officers who have attained the age of 55 years should only be granted for one year at a time. (G. R. No. 2827, dated 22nd August 1890.)

8. Extensions of service should usually in the first instance run to the end of the financial year, and should afterwards run from the commencement of each financial year either to the end of it or to some earlier period. It is desirable in cases of extensions of service which require the sanction of Government that reports should be made at least 1½ months before the necessity for sanction or fresh sanction arises. His Excellency in Council is accordingly pleased to fix the 15th February as the latest date for the submission to Government of the annual superannuation returns. These returns should continue to be submitted to the Administrative Department concerned.

These orders do not affect the practice hitherto observed in the Public Works and Railway Departments.

(G. R. No. 2711, dated 1st July 1892.)

9. The Accountant General should forward the superannuation lists prescribed by articles 803 and 811 of the Civil Account Code, Volume II, through the heads of the Offices or Departments concerned, who should either in the remark column of the lists or elsewhere enter any recommendations they may have to make for the retention in, or removal from, the service of the officers mentioned in the lists, and submit them for orders to Government or to the authorities empowered under Article 506 (*a*) of the Civil Service Regulations to grant extensions of service, as the case may be, with the least possible delay. (G. R. No. 1235, dated 10th April 1895.)

10. An officer who is required to retire on attaining the age of 55 years under the rules of the Civil Service Regulations should reckon his fifty-fifth birth day as a working day and retire with effect from the next day. (G. I., F. & C., No. 4299-P., dated 6th September 1895; *vide* G. R. No. 3300, dated 25th idem.)

VII.—ORDERS RELATING TO POLICE OFFICERS.

1. Claims to pension and gratuity arising from service in the Police prior to the establishment of a superannuation fund should not be dealt with by the Police Commissioner, and he should not adjudicate on claims arising from service in the Bhil Corps. (G. I., F. & C., No. 4564, dated 19th December 1872; *vide* G. Rs. Nos. 4098, dated 31st idem, and 2445, dated 27th July 1894.)

2. The superannuation deductions from the pay of the constables of the new Káthiáwár Police should be credited to the respective Police Funds. (G. R. No. 3431, dated 13th November 1886.)

3. The orders (*vide* Article 518 of the Civil Service Regulations) which sanction the grant of a pension for ten years' service to Government servants are extended to the members of the Bombay City Police force enlisted prior to the abolition of the superannuation fund. But this ruling will not apply to policemen whose pensions will be regulated by Section IV of Bombay Act I of 1872. (G. R. No. 4426, dated 6th November 1889.)*

4. The badge allowance of Re. 1 granted to certain native constables of the Bombay City Police does not count towards pension and should not be subjected to the deduction of half an anna in the

* This Resolution modifies the ruling contained in Judicial Department memorandum No. 6937, dated 17th November 1879 (*vide* preamble of Government Resolution No. 4281, dated 4th December 1879) allowing gratuities to members of the Bombay City Police on pay not exceeding Rs. 20 per mensem according to the rules applying to superior service.

rupee on account of pension. (G. R. No. 2000, dated 4th June 1891.)

5. Under Section 4 of Act I of 1872, as amended by Act II of 1879, the pension of a member of the Bombay City Police Force, whose salary or authorized allowances do not exceed Rs. 20, is calculated on the average of the monthly salary or authorized official allowances received during the last 5 years of the service immediately preceding the date of application for pension. The Act does not define how the average is to be calculated; but in such cases the average of the monthly salary or authorized official allowances received during the last 5 years of the service immediately preceding the date of retirement should be calculated for the purposes of pension according to the method laid down in Article 531 of the Civil Service Regulations. (G. Rs. Nos. 3497 and 3498, dated 6th October 1893.)

6. The service of the Police on the Bhávnagar-Gondal-Junágad-Porbandar Railway, prior to the amalgamation of the force with the Káthiáwár Agency Police is allowed to count towards pension, the Railway Administration paying its proportion of the pensions due for that service as they fall due. (G. I., For. Dept., No. 1886-I.-B., dated 19th May 1897; *vide* G. R., P. D., No. 3652, dated 11th June 1897.)

VIII.—RECORD OF SERVICE.

1. It is the duty of every officer to see that the service-book of each of his subordinates is filled up in respect to service in his own office, and, wherever it can be done conveniently, a record of the service of each officer in former offices should be made in the service-book, but no inordinate trouble should be taken to procure the supplementary record. (G. I., F. D., No. 1201, dated 3rd June 1875; *vide* G. R. No. 1922, dated 12th idem.)

2. It would not be inadvisable to require that every officer who under the rules has to keep a service-book should himself produce evidence of all his former service, (which he generally possesses in the shape of certificates, &c.,) which service should then be recorded and verified in due course within six months of his retirement from the service. Every officer should also be warned that it is his duty to complete the book including all record of former service. (G. R. No. 590, dated 12th February 1881.)

3. The service-book of every uncovenanted servant should contain a note of every punishment of whatsoever nature inflicted and of the cause of such punishment. (G. Rs. Nos. 4775, dated 17th December 1881, 305, dated 26th January, 972, dated 18th March, and 1565, dated 28th April 1882.)

4. All medical subordinates in the Civil Department should be required to keep service-books instead of "sheet rolls," which should be discontinued. (G. R. No. 652, dated 10th March 1886.)

5. When once an entry of age or date of birth has been made in a service-book no alteration of the entry should afterwards be allowed, and the age as given in the service-book should be finally accepted as being correct and not open to subsequent modification. The Governor in Council has no objection to the correction by Collectors and other District Heads of Departments of errors in the service-book of an officer which are obviously clerical. Cases in which the correctness of the original entry is questioned on other grounds should be referred to Government. (G. Rs. Nos. 3181, dated 24th September 1890, and 4117, dated 13th December 1894.)

IX.—PROCEDURE.

1. All questions involving the grant of pensions to any officer or class of officers and consequently affecting Provincial Revenues—from which such pensions would be payable—should be referred to the Financial Department for consideration before final proposals are made or final orders are passed. In the case, however, of transfers to foreign service, no reference to the Financial Department is required except where the transfer involves a charge of status, that is to say, from an appointment which is not pensionable to one in the foreign service which is pensionable or to cases where the increase of salary is considerable, thereby entailing a large pensionary liability. (G. Rs. Nos. 2978, dated 28th September 1888, and 3696, dated 4th December 1888.)

2. A Covenanted Civil Servant who may resign the service in England will, on application, be granted advances, pending production of the usual annuity certificate, provided that he shall have completed the requisite period of service and residence, and elected to draw his annuity in England. Measures* should be adopted to ensure applications for annuities being promptly dealt with in India, and the necessary advice furnished to the Secretary of State with the least possible delay. (S. of S. No. 135, dated 27th March 1873; *vide* G. R. No. 2148, dated 31st May 1873.)

3. When a memorial to the Secretary of State praying for a pension or gratuity is forwarded by a Local Government to the Government of India, it should always be accompanied by an application for pension in the prescribed form and by a report on the applicant's case from the Accountant General concerned. (G. I., F. D., No. 2765, dated 30th April 1874; *vide* G. R. No. 1508, dated 14th May 1874.)

4. Heads of Departments should have recourse more freely to the discretion accorded in Article 988 (*b*) of the Civil Service Regulations in regard to the submission of applications for pension or gratuity

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* *Vide* Article 1075, Civil Service Regulations.

within six months previous to the retirement of the applicant, in order to reduce to a minimum the delay which necessarily takes place, owing to verification of past service, in the disposal of applications from those who retire about the date of their application. (G. R. No. 3067, dated 24th July 1876.)

5. Heads of offices should avail themselves as freely as possible of the discretion noted in the foregoing order. Where this is not done, a considerable period is liable to elapse between the date of a man's retirement and the date upon which the pension or gratuity due to him is determined. (G. R. No. 3788, dated 31st October 1879.)

6. The Government of India have repeatedly sought to mitigate the hardship which is occasioned to an officer retiring from the service, by delay in the settlement of his pension or gratuity; and in order that this object may be more completely secured, heads of offices should observe carefully the rules regarding the preparation and submission of applications for pension. (G. I., F. & C., No. 3475, dated 4th November 1880; *vide* G. R. No. 4187, dated 25th idem.)

7. Government regret to notice that great and unnecessary delay, which must involve considerable hardship, occasionally occurs in the submission of applications for pensions and gratuities, and request that henceforth the necessary data may be obtained and applications submitted in all cases as expeditiously as possible. (G. R. No. 902, dated 5th March 1883.)

8. It has come to the notice of the Governor in Council that avoidable delay frequently occurs in submitting papers regarding applications for pension whereby great and unnecessary hardship is inflicted on the applicants. The attention of all heads of Departments is called to the absolute necessity for prompt disposal of such cases, and it should be generally intimated that Government view dilatoriness in these cases with grave disapprobation and that officers to whom avoidable delay can be traced will incur the severe displeasure of Government. (G. R. No. 1930, dated 23rd July 1887.)

9. The Commissioner in Sind and the Commissioners of Divisions should have monthly returns of pension claims in arrears submitted to them, and issue such orders as will ensure prompt disposal of applications for pension. (G. C. No. 4253, dated 7th December 1891.)

10. The Secretary of State has directed that instructions should be issued for the prompt settlement of all claims to pensions. Attention is invited to the provisions of Article 1012 of the Civil Service Regulations, and all officers concerned are requested to adopt special measures for the speedy disposal of all applications for pension. (G. I., F. & C., No. 3369-P., dated 5th July 1894; *vide* G. R. No. 2433, dated 27th idem.)

11. The Governor in Council regrets to notice that despite the attention drawn by the orders noted in the margin to the delay which is permitted to occur in the disposal of applications for pension, such delays are still not infrequent, especially in the case of low-paid subordinates, to whom tardiness in settlement of their claims may be a matter of serious consequence. Government trust that the attention of heads of departments having once more been invited to the matter, these delays will cease.

Government Circular No. 1930, dated 23rd July 1887.
Government Circular No. 4253, dated 7th December 1891.
Government Resolution No. 2433, dated 27th July 1894.

In certain instances it has been found that delays happen in the submission of applications for pension. The fault is with the applicant, but is generally due to his ignorance of the fact either that an application is due, or that delay in the submission of it may cause him loss under articles 987 and 1013 of the Civil Service Regulations. Heads of offices are accordingly enjoined, when communicating to any subordinate the order or permission to retire, to give him notice in writing to submit his application immediately, with a warning that pension will ordinarily count from the date of application for the same.

(Govt. Cir. No. 1715, dated 6th April 1899.)

12. Whenever it is likely that a delay of over six months is expected to occur in preparing for submission to Government the pension papers of subordinates, arrangements should be made to allow them a provisional pension under article 1009 (*a*) of the Civil Service Regulations to prevent the hardship caused to them by protracted delays. The article quoted above gives ample powers for the sanction of anticipatory pensions, and the authority given under it should be freely used. (G. Rs. Nos. 2350 and 3207, dated 17th May and 10th July 1899, respectively.)

13. In *all* applications for pensions or gratuities heads of offices should invariably state whether the applicant's service has been satisfactory or not and whether any reduction should or should not be made in the pension to be granted by Government. (G. Rs. Nos. 4101, dated 22nd November 1879, and 149, dated 13th January 1880.)

14. The Accountant General is relieved from the duty of reporting upon applications for pensions or gratuities to officers of the Public Works and State Railway Departments. The whole responsibility will rest upon the Examiner of Public Works Accounts and the Examiner of State Railway Accounts. The Accountant General can be specially consulted in case of any doubt as to the correct interpretation of any rule. (G. R. No. 1925 dated 26th May 1882.)

15. Whenever applications for pensions or gratuities are forwarded to the Financial Department for disposal, the names of the applicants should be spelt according to the recognised system of official spelling.* (G. C. No. 804, dated 17th March 1888.)

* *Vide* page 1 of the List of Bombay Places and Common Official Words, circulated with Government Resolution, General Department, No. 3696, dated 9th December 1878.

16. The principle cannot be accepted that exemption from attendance at a public office should be ordinarily granted as a personal distinction as if the attendance were derogatory. (G. R. No. 195, dated 15th January 1884.)

17. Intimation of the grant of pensions or gratuities to officers who retire while on leave in England will be given through the India Office, and copies of the orders should not be sent to them direct by the heads of offices. (G. R. No. 1997, dated 11th July 1885.)

18. The Accountant General should see that no delay occurs in forwarding the papers which have to be transmitted to the Secretary of State when payment of a pension has to be made at the Home Treasury. (G. R. No. 2517, dated 4th September 1885.)

19. Powers of attorney need not be required in the case of the agents to whom the political pensions of Sultáns and other Chiefs living far off from Aden are paid, and the production of life certificates may also be dispensed with. (G. R. No. 409, dated 9th February 1888.)

20. Several cases having occurred in which persons in inferior service have been permitted to retire, on the supposition apparently that they are entitled to pension, without the production of medical certificates of incapacity for further service, and much delay in granting pensions having been occasioned by this procedure, the attention of all heads of offices is drawn to articles 524 and 486 of the Civil Service Regulations. Under the former section the only pensions admissible for inferior servants are (1) compensation pension which is granted only when an appointment is abolished, and (2) invalid pension; and the latter section provides that unless an applicant for an invalid pension is sixty years old or upwards his incapacity for further service must be established by a medical certificate. (G. C. No. 1479, dated 11th April 1889.)

21. In the case of pensions and gratuities sanctioned by the Government of Bombay, payable in the Punjáb, the order granting the pension or gratuity together with a copy of the first page of the application for pension or gratuity should be communicated direct to the Accountant General, Punjáb, and not to the Government of the Punjáb. (G. R. No. 3053, dated 11th September 1890.)

22. No change is required in the system of quarterly pensions to military pensioners from Civil

Treasuries. But it is objectionable to keep pensioners waiting for days at the treasuries, and arrangements should be made by the officers concerned to distribute the work at the treasuries so as to obviate this. (G. R. No. 2234, dated 30th May 1892.)

23. The power reserved to the Local Government, to relax the provision of Article 1013 of the Civil Service Regulations, under which a pension, other than a wound or extraordinary pension, is payable from the date on which the pensioner ceased to be borne on the establishment, or from the date of his application whichever is later, is extended to the officers and heads of departments who are empowered under Articles 999, 1001 and 1002 of the Regulations to grant pensions and gratuities to certain classes of subordinate officials in Bombay and Sind. (G. I., H. D., No. 1689, dated 11th July 1892; *vide* G. R. No. 3021, dated 23rd idem.)

24. Members of the office establishment of Cantonment Magistrates not being on the *Revenue Establishments* subordinate to the Commissioners, pensions cannot be granted to them by the Commissioners under the authority of Section 999 of the Civil Service Regulations. (G. R. No. 2991, dated 28th August 1893.)

25. The power of sanctioning the payment for the first time of pensions in arrears for more than six months is delegated to the Commissioners of Divisions and in Sind, and to the Inspector-General of Police in cases where the grant of such pensions has been sanctioned by these officers under the provisions of Articles 999 and 1001 of the Civil Service Regulations. (G. R. No. 1902, dated 5th June 1895.)

X.—MISCELLANEOUS.

1. Military officers in civil employ are required to notify to the head of the department under which they may be serving, their intention of retiring from the service. (G. I., M. D., No. 512-S., dated 17th October 1876; *vide* G. M. No. 6399, dated 8th November 1876.)

2. The pensions both of Chaplains and of their families paid in India should be treated as military charges and shown under the head of Army Non-Effective Charges. (G. I., F. & C., No. 3320, dated 1st October 1880; *vide* G. R. No. 2937, dated 17th idem.)

3. If a Native State desires a periodical payment to be made from a Government treasury, the amount being recovered from the Native State, there is no objection to the request being granted with the sanction of the Local Government, provided the amount of each payment is not less than Rs. 100, and provided that the treasury at which payment is desired is under the Government which is in political connection with the Native State concerned. Such payments will be made by Government merely as an agent for the Native State.

When such payments on account of pensions are arranged for, the form of pay order should not be the same as that used for pensions payable from Indian Revenues. The order should be of the same kind as the ordinary permanent pension pay order, but should be clearly distinguished in form.

The payment of any pension already sanctioned should not be stopped in consequence of these orders.

(G. I., F. & C., No. 1769, dated 28th November 1884; *vide* G. R. No. 4140, dated 23rd December 1884.)

4. Under Article 385 of the Civil Service Regulations, officers removed or required to retire from the service of Government on account of misconduct or inefficiency are not entitled to any pension or gratuity. No direct or indirect promise of pension or gratuity should, therefore, be made to such officers when they are discharged or required to retire. (G. I., F. & C., No. 1312, dated 8th June 1885; *vide* G. R. No. 1902, dated 3rd July 1885.)

5. The rules as regards pensions in cases of injury or death are contained in Chapter 34, Section II, of the Civil Service Regulations, and any extension of the provisions there laid down cannot be sanctioned. It is, however, open to a Local Government to bestow reasonable pecuniary rewards on (private) persons displaying gallantry in any respect, and in other provinces a bangle or other mark of distinction has frequently been given for gallant conduct in resisting dacoits or other violent criminals. There is no reason why such rewards should be withheld merely because the person had sustained injury, and even in the event of his death, the Government of India would not object to the reward or gratuity being bestowed on his representative. In this view the Government of India sees no objection to the appropriation by the Government of Bombay from Provincial Funds of Rs. 1,000 annually for the purpose of rewarding gallantry of the nature in question.

In these orders it is not intended to place any limit on expenditure which the Local Government was previously entitled to sanction.

(G. I., H. D., Nos. 1020, dated 20th May 1890, and 1658, dated 2nd September 1890; *vide* G. R. No. 3360, dated 6th October 1890.)

6. Whenever any Act containing provisions for granting pensions to officers under a Municipality or a Local Body next comes under amendment, the opportunity should be taken to consider whether it gives power to the Municipality or Local Body concerned to undertake a liability for a proportionate pension in cases of such officers transferred to Government service, and, if not, how this power can best be given.

In the very rare cases in which it is considered desirable to transfer an officer already earning a pension under a Municipality or a Local Body to

service under Government, care should be taken beforehand to settle the liability for his pension with reference to the law under which he is earning his pension and to the statutory powers of his employers.

Owing to the difficulty of equitably apportioning the charges that may arise in such cases, transfers of the kind should, as far as possible, be avoided.

(G. I., F. & C., No. 7-Pub.-407-419, dated 30th March 1893, and Secretary of State No. 148-Finl., dated 27th July 1893; *vide* G. Rs. Nos. 1676, dated 1st May 1893, and 3568, dated 12th October 1893.)

7. Government will have no objection to pay pensions according to the rule of proportions to vaccinators' peons who were in Government service prior to 1871, provided the District Local Boards consent to pay from Local Funds their share of pension for the service rendered by the men under those Boards. (G. R. No. 3944, dated 30th November 1894.)

8. The Secretary of State has pointed out the necessity for exercising great care with regard to removing an officer from the service of Government on the ground that his appointment is abolished on reduction of establishment. Claims for compensation are liable to arise in such circumstances, which are difficult to meet, especially if anything has prevented the proposed reduction from being carried out. Therefore, no Government servant should be discharged for such a reason until the reduction of establishment, entailing the abolition of his post, has been finally determined on and has been actually ordered by Government. The fact that prospective changes are under consideration, and likely to be adopted, which will involve a reduction of establishment, should not be used to justify the removal of an officer from his appointment. (G. I., H. D., No. 6-Pub.-620, dated 17th April 1895; *vide* G. R. No. 1505, dated 9th May 1895.)

9. The following rules for the identification of pensioners by means of thumb-impressions in force in Bengal should be adopted in this Presidency, with this modification of Rule 10 that all pensioners whose monthly pension exceeds Rs. 50 should be exempted from the operation of the rules.

The Superintendent of Stationery should be authorized to supply the requisite materials for the purpose of obtaining thumb-impressions referred to in Rule 13, to the officers indenting for them:—

Rules for the identification of pensioners by means of thumb-impressions.

1. All applicants for service pensions, with the exception of those hereinafter mentioned in Rule 10, shall, at the time of preparation of their applications for pension, make, before the head of the office, in the first page of their application for pension in the space provided therein for the

purpose, an impression of the ball of the thumb of the left hand.

2. An impression similar to that mentioned in Rule 1 shall at the same time be taken on a slip of paper and shall be attached to the application for pension.

3. These impressions will be sent together with the pension papers to the officer reporting on the claim to pension and be forwarded by him to the authority who has to sanction the pension. They will thereafter be forwarded by the sanctioning authority to the officer who audits payments of the pension.

4. The impression given on the application for pension will serve in the auditing office as a permanent record of the impression, while that given on the separate slip will be pasted on the Disbursing Officer's half of the Permanent Pay Order.

5. In the case of non-service pensioners, the thumb-impression shall be made on the Descriptive Roll in presence of the officer preparing the roll.

6. In the case of non-service pensioners, an impression shall also be taken, by the office preparing the Descriptive Roll, on a separate slip of paper, and this shall be sent together with the roll to the Auditing Officer.

7. In the case of non-service pensioners, the impression given on the Descriptive Roll will form the Auditing Officer's permanent record, and that given on the slip will be pasted on the Disbursing Officer's half of the Permanent Pay Order in the space provided therein for the purpose.

8. The impression given on the separate slip will, in the case of both service and non-service pensions, payable at the Presidency town of Calcutta, be pasted against the appropriate number of the Register of Permanent Pay Orders.

9. On the first appearance of a pensioner on or after April 1st of each year, the Disbursing Officer will, except in the cases of pensioners mentioned in Rule 10, take an impression of the thumb of the pensioner's left hand on his pension bill, and besides identifying the pensioner from the other particulars given in the Disbursing Officer's half of the Permanent Pay Order or in the Audit Register (as the case may be), identify him from a comparison of the impression given on the bill with that pasted on the Permanent Pay Order or in the Audit Register, and in case of difference in the two impressions will refer the matter to the officer before whom the impression pasted in the Permanent Pay Order or in the Audit Register had been made.

10. Except Native Princes, European ladies, persons who have been gazetted officers and those

specially exempted by Government (these exceptions being made on the ground that there can be no difficulty in future identification) all pensioners shall be liable to the operation of these rules.

11. Purdah ladies and illiterate pensioners shall give a thumb-impression on their bills before the person granting the life certificate, or in the case of illiterate pensioners who personally attend the paying office before the Disbursing Officer.

12. On the renewing of a Permanent Pay Order, the original impression shall be cut off from the old and attached to the new order.

13. Impressions should be taken in the following manner :—

A small quantity of ordinary printer's ink (which will be supplied by the Superintendent of Stationery, Calcutta), mixed with a very small quantity of sweet-oil, should be well rubbed with an India-rubber roller on a tin slab until a very thin even layer is formed. The ball of the thumb of the left hand of the pensioner, after being wiped, should be laid on the inked slab and rolled from side to side (not rubbed) until sufficiently inked (this can be learnt from experience) and then lightly and carefully rolled on the paper on which the print is to be taken in such a way that the pattern of the whole of the ball of the thumb from side to side is clearly impressed on it. It must be specially borne in mind that any *side* movement, either at the time of applying or removing the thumb, will cause a smudge and spoil the impression.

14. In the case of pensioners now on the pension list, Disbursing Officers will, on the next occasion on which each pension is paid and after careful identification of the pensioner, take his or her impression on the Permanent Pay Order or Audit Register.

15. A thumb-impression should also be taken in the Service-books of persons in service in the space for "Distinctive Marks." In all cases when an officer is sent for medical examination, the examining Medical Officer or Board should be asked to obtain the thumb-impression of the candidate for appointment, leave or pension on the medical certificate. This last impression should afterwards be verified with that in the Service-book by the head of the office.

(G. R. No. 761, dated 15th February 1899.)

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DIVISIONAL FOREST OFFICE
SOUTHERN CIRCLE.
WORKING PLANS PARTY II.

POSTAL MATTERS.

1. His Excellency in Council desires that in supersession of the notification issued by the Civil Auditor under supposed instructions from the Accountant General, the latter officer should now notify that, whereas Government officers are obliged to receive and open all letters addressed to them and purporting to be on Her Majesty's Service, they are authorized to pay any postage due thereon, and charge it in their public accounts; provided that where the contents of any such letter are of a private and not of an official nature, or where a public officer has power of franking, and neglects to avail himself of it on Her Majesty's Service, the circumstances of the case should be reported to the Government for such further proceedings as may be thought necessary. It is not the desire of Government, however, that every case in which an officer accidentally forget to avail himself of the power of franking should be reported to them, but only such cases as might, in the opinion of the officer receiving the unfranked letter, require or deserve the notice of Government. (G. Rs. Nos. 3241, dated 18th July 1861, and 4513, dated 17th October 1861.)

2. Charges on account of postage paid on unstamped or insufficiently stamped covers should be borne by the receiving office. A certificate of the amount actually paid for deficient postage should be appended by the officer preferring the charge. If an officer frequently sends unstamped covers, a letter inviting his attention to the fact from the receiving officer should be sufficient to stop the practice, but if it is then persisted in, the matter can be reported to the defaulting officer's superior, who should take suitable notice of his subordinate's neglect. (G. R., G. D., No. 2534, dated 20th October 1870, and G. R. No. 3850, dated 15th December 1898.)

3. There is reason to believe that the special privileges in respect to postage of official correspondence are not everywhere understood, and that sufficient attention is not paid to economy in the official use of the post.

The special privileges of official correspondence which affect ordinary transactions are as follows:—

(1).—An official cover of which the weight exceeds half a tola but does not exceed ten tolas, may be sent by letter post for one anna only.

NOTE:—*First.*—For heavier covers, the charge by *packet* post is very much cheaper than by *letter* post.

Secondly.—It costs the Post Office Department less to carry *packets* (which are sent by banghy post) than letters.

(2).—An official *packet* may be sent in a *closed* cover.

The postage on a *packet* is much cheaper than on a parcel; and the only advantages obtained by sending an *official* cover by *parcel* post rather than by *packet* post are (1) that a *parcel* is registered, while a *packet* is not registered; and (2) that, as prepayment of the postage on a *packet* is compulsory, a *packet* cannot be sent "service bearing."

The following rules should be observed:—

A.—Attention should be paid to reducing the weight of official covers sent by post, whenever this can conveniently be done. For instance, a whole bundle of papers should not be sent when a *part* will suffice.

B.—A cover of which the weight exceeds ten tolas, should be sent by packet* post, and not by letter post, unless it is important to save the extra time (never long) that it may, on some lines, and for long distances, take to transmit a *packet* by banghy post.

C.—An official cover should never be sent by *parcel* † post, unless—

(1).—The contents are so valuable that, if sent by letter post, it would be registered, or

(2).—The postage is a proper charge upon the individual or public body to whom it is addressed, and not upon the general revenues.

Whenever an official cover is received in any office which is wrongly stamped, or which (its weight being over ten tolas) appear to have been needlessly sent by letter post instead of by packet post, or which (whatever its weight) appears to have been needlessly sent by *parcel* post, instead of by *packet* post, the receiving officer should invariably remind the despatching officer of the instructions contained in this notification. This may be done, simply, by the use of skeleton forms; and it is hoped that all public officers will soon be so trained as to need no further reminding.

A copy of this notification should always be posted in each office before the officer whose duty it is to despatch the correspondence of the office and also before the chief ministerial officer.

(G. I., F. D., Notn. No. 3427, dated 30th September 1873; *vide* G. R. No. 3873, dated 29th October 1873.)

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* *Note.*—It will usually be convenient to make it a standing order in every office, that no cover weighing more then ten tolas shall be sent by letter post without the express permission of the Registrar or other chief ministerial officer, which permission should never be given without special reasons.

† *Note.*—It should probably be a standing order in every office, that no cover shall ever be sent by parcel post without the express permission of the Registrar or other chief ministerial officer, which permission should never be given without special reasons.

4. The attention of all officers in the Civil Department is called to the marginally noted rule for official correspondence, and they are informed that the use of Government paper and service stamps for communications of the kind specified in the latter part of the rule, the replies to which must be sent "service bearing" is strictly prohibited.

Letters, parcels and packets sent by Government in their official capacity, which relate nevertheless to the private interests and concerns of the individuals addressed, may be endorsed according to the specimen form given on the margin, under the full signature and official designation of the person by whom they are sent. Letters, parcels, and packets so addressed are regarded by the Post Office as private articles, but are charged on delivery, with unpaid postage at prepaid rates, and not at double rates, as in the case of ordinary articles. Under this head come replies sent to communications of the kind noted in the margin, as well as any other communications of a like kind which Government officers may make to individuals (whether private persons or Government officers) relating to private interests of the addressees.

Service-Unpaid.
To
A. B.,
CALCUTTA.
C. D.,
Accountant-General.

Petitions, applications for appointments, requests for transfer, enquiries about title to leave, etc.

It is not intended by these orders to prohibit the use of Government paper in reply to enquiries by private individuals regarding the sale of publications at the Government Central Press.

(G. C. No. 792, dated 3rd, and G. R. No. 956, dated 17th March 1882.)

5. Communications of the kind specified in the latter part of the rule cited in the margin of the foregoing order, *viz.*, petitions, applications for appointments, requests for transfer, enquiries about title to leave, and other communications relating to the private interests of the writers, should be written on private paper and sent post-paid. The replies to such communications sent by Government officers in their official capacity should under the rule be sent service bearing, and may of course be written on Government paper. (G. R. No. 1307, dated 8th April 1882.)

6. The Government of India in their Notification No. 1303, dated 21st June 1869, directed that applications for leave should be submitted in letters post-paid. An officer applying for leave should not send his application by post 'on Her Majesty's Service,' and should not be stamped with official stamps. The postage should be paid by the applicant himself. (G. R. No. 1076, dated 25th March 1882.)

7. Correspondence concerning the official salary of an officer cannot be considered as private, and the provisions of No. 299 of the rules for official correspondence cannot be held to apply to it. (G. R., R. D., No. 3842, dated 15th June 1882.)

8. The following rule is added to the present official rules, and is published for general information:—

'Correspondence sent by a Local Fund officer, or by any Government officer, acting in a capacity connected with a Local Fund, such as President or Secretary of a Local Fund Committee, is not official correspondence within the meaning of

these rules, and may not be superscribed as on Her Majesty's Service.

'Service stamps may not be sold to Local Fund officers or to Government officers in capacities connected with Local Funds; and the frank of such officers will not be recognized in support of service stamps.

'But nothing in this rule shall be held to prevent the transmission on Her Majesty's Service of correspondence sent by a Government officer acting as such, even though the correspondence may relate to the affairs of a Local Fund. For instance, the Commissioner of a Division writing *in that capacity* to a Local Fund officer concerning Local Fund affairs, may superscribe the letter on Her Majesty's Service.

'The term "local fund" as used in this rule is intended to include municipalities and other similar bodies or institutions.

'The rule will come into effect from 1st April 1880.'

(G. I., F. & C., Notn. No. 3995, dated 22nd November 1879; republished under G. N. No. 4361, dated 9th December 1879.)

9. Paragraph 1 of the Notification of the Government of India, Finance and Commerce Department, No. 3995, dated 22nd November 1879, distinctly includes the case of an *ex-officio* President or *vice*-President of a Local Fund or Municipal Committee, who must therefore use non-official labels for correspondence connected with the affairs of those bodies. (G. R. No. 1363, dated 20th April 1880.)

10. Correspondence under official labels must in accordance with the rule published in the Government of India, Finance and Commerce Department, Notification No. 3995, dated 22nd November 1879, be confined to Government officers acting as such, whether with respect to Local Fund matters or not. Inspecting officers who are paid out of Provincial Revenues are entitled under paragraph 3 of the rules to use service labels in corresponding on matters connected with Local Funds; whilst to officers who are maintained entirely out of Local Funds this privilege does not extend, and provision for the cost of postage must be made in the budget on the above consideration.

It appears from paragraphs 1 and 3 of the Government of India's Notification referred to above that there is no distinction between a Commissioner of a Division and a Collector writing in their respective capacities on Local Fund affairs, and that it is only in the case of a President not being a Government official or a Secretary to a Local Fund, who is not a Government servant, that service stamps may not be used, or in the case of any other members of the Local Fund as Accountants or Overseers, &c., who are purely Local Fund officials. It is not intended by the foregoing orders to lay down a rule that the

correspondence of a Collector is official, whether he writes as Collector or as President of a Local Fund Committee. Government officers who correspond sometimes as such and sometimes as functionaries of a Local Fund must decide in which capacity they are writing in each case and distinguish between those letters which may be superscribed as on Her Majesty's service and those which may not.

(G. Rs. Nos. 1410, dated 23rd April 1880, 3250, pated 9th September 1880, 3827, dated 28th October 1880, and 4434, dated 14th December 1880.)

11. Assistant and Deputy Collectors, Mámlatdárs, and Executive Engineers are exempted with Collectors from the prohibition to use service stamps in connection with Local Fund correspondence. The exemption extends to these officers with regard to correspondence relating to Municipalities also. The Chairman, if non-official, members, and Secretaries and others who are purely municipal servants will only be liable to use ordinary postage stamps in connection with municipal correspondence. (G. R. No. 4307, dated 7th December 1880.)

12. The correspondence of the Vaccination Department should be treated as subject to the rules laid down in the Government of India Notification, Finance and Commerce Department, No. 3995, dated 22nd November 1879. (G. R. No. 2349, dated 5th July 1880.)

13. A Mámlatdár conducting Local Fund correspondence in the capacity and under the signature of "Mámlatdár" (*i. e.*, as administrative head of the táluka and not as a Local Fund official) is entitled to use service stamps. (G. R. No. 4413, dated 18th November 1882.)

14. Under the rules a Collector or an Educational Inspector in any case in which he acts in his capacity of Collector or Educational Inspector, and subscribes himself as such, will use service postage stamps. But in any case in which he acts as President or a Member of a Local Fund Committee he will use private postage stamps. To allow Local Funds to buy service postage stamps and frank their correspondence as on "Her Majesty's Service" would be to allow a letter to be sent on "Her Majesty's Service" when in reality it is not on "Her Majesty's Service." No practical difficulty need be felt in deciding in what instances service postage and ordinary postage labels should be used by public servants in their *ex-officio* capacity of Local Fund officers. (G. I., F. & C., No. 3836, dated 20th September 1882; *vide* G. R. No. 3886, dated 11th October 1882.)

15. Government must rely on the vigilant supervision of the Collectors and controlling officers to prevent any pilfering of stamps on the part of subordinates employed in the Local Funds Department. (G. R. No. 2794, dated 3rd August 1880.)

16. The Government of India having ruled that correspondence with certain exceptions sent by a Local Fund Officer is not official correspondence within the meaning of the present official rules, it should be treated as private correspondence. (G. R. No. 3008, dated 20th August 1880.)

17. An Executive Engineer of a district carrying out Local Fund works in his capacity of Executive Engineer is entitled to superscribe all letters written by him in connection with those works "on Her Majesty's Service." (G. R. No. 676, dated 21st February 1881.)

18. It is contended that as the Head-quarters Deputy Collector and Treasury Officer is a Government officer, service postage stamps should be used by him for all correspondence relating to Local Funds sent under his signature. The contention is erroneous as will appear from paragraphs 2 and 3 of the Resolution of the Government of India in the Department of Finance and Commerce, No. 3995, dated 22nd November 1879, and the Resolution of the Bombay Government in the Financial Department, No. 4434, dated 14th December 1880. A distinction has to be drawn between correspondence on Local Fund matters sent under the signature of a Government officer in his capacity as such and betweeen that sent under his signature as a functionary of the Local Fund. It is only for the former that service postage stamps can be used.

The Deputy Collector in charge of the Local Fund accounts and corresponding as such on behalf of the President, Local Fund Committee, is not a Government officer acting in his capacity as such, and non-service postage stamps should therefore be used for the transmission of all such correspondence by him.

(G. R. No. 3338, dated 1st September 1882.)

19. The documents mentioned below should not be treated as Local Fund correspondence so as to exclude them from the privilege of being transmitted by post on Her Majesty's Service :—

1. Red and green orders issued by Treasury Officers on account of Local Fund payments.

2. Monthly lists of receipts and expenditure with vouchers and other accompaniments.

3. Objection statements from the Accountant General.

4. Bills of Local Fund charges paid by Mámlatdárs from the Táluka Treasuries.

(G. R. No. 1097, dated 17th March 1883.)

20. The plan adopted by the Collector of Sátára in connection with the use of ordinary postage stamps in Local Fund and other correspondence as shown in the appended extract from paragraph 2 of his letter No. L F. 261, dated 13th August 1880, is simple and effective and should be carried out generally throughout the Presidency.

"2. A sum of Rs. 1,500 has been provided for the purchase of stamps for Local Fund correspondence. The postage labels are issued from the Huzúr Treasury to the officers concerned according to their requisitions and are impressed* before issue with the letter 'L', stamps for which have been specially prepared. Similarly labels for correspondence connected with Municipal affairs are purchased from funds provided by the Municipalities and are issued impressed with the letter 'M'. These precautions have up to date prevented any pilfering or fraudulent appropriation of the postage stamps for private correspondence."

The receipts passed at treasuries for payments on account of stamps issued to Local Fund officers should be signed by Treasury officers and not by their subordinates.

(G. R. Nos. 3173, dated 3rd September 1880, and 557, dated 8th February 1889.)

21. "Bearing postage" letters sent by public officers in their official capacity to individuals on their private affairs will, when refused, be returned to the office of origin free of charge. (G. I., F. D., No. 6105, dated 10th October 1874; *vide* G. R. No. 3120, dated 19th idem.)

22. All communications to Treaty Jághirdárs should be sent post-paid. (G. R. No. 17, dated 5th January 1875.)

23. If a depositor sends his Savings Bank Pass Book by post he must pay the postage as well as that on return. The accident that a depositor is a Government servant does not entitle him to use service stamp. (G. R. No. 2408, dated 30th July 1875.)

24. No charge for any postage labels but service postage labels should be admitted in any contingent bill, and every charge for service postage labels must be supported by the receipt of a Treasury Officer, which should always be sent to the Audit Officer whatever the amount of such receipt. (G. I., F. D., No. 3939, dated 14th October 1875; *vide* G. R. No. 3582, dated 4th November 1875.)

25. Official correspondence relating exclusively to the business of the British Government may be forwarded through the post office by the Political Superintendent, Sávantvádi, prepaid by service labels as laid down in No. 2 of the postal rules for official correspondence. (G. R. No. 4479, dated 2nd November 1876.)

26. The Accountant General is authorized to pass charges on account of service postage stamps purchased by the Commissioner of Police, Bombay,

* See G. R. No. 2563, dated 8th August 1894, under which the use of stamps with letters printed on them, by all Local Funds, District Boards, and Municipalities has been discontinued, stamps perforated by minute holes being used instead if considered necessary.

for use in the Arms and Ammunition Licensing Department, &c., of his office. (G. R. No. 4505, dated 18th December 1879.)

27. The Honourable the Advocate General is allowed to use service stamps, and authority is given to him, and in his absence to his head-clerk, to frank letters bearing service stamps. (G. R. No. 2294, dated 30th June 1880.)

28. Correspondence regarding minors' estates should not be prepaid with service stamps. Ordinary stamps should be used, and the cost debited to the minor's estate. (G. R. No. 2854, dated 7th August 1880.)

29. Service stamps can not be used for the correspondence of the River Indus Conservancy Department. For the prevention of fraud, the same means should be adopted as have been put in force in the several District Local Fund Establishments of the Presidency under Government Resolution No. 3173 of 3rd September 1880. (G. R. No. 4340, dated 8th December 1880.)

30. The President, Rájasthánik Court, should be classed among Native State officials and both he and his head-clerk should be allowed the privilege of using service stamps and franking letters throughout the province. (G. R. No. 1123, dated 26th March 1881.)

Note.—By Government Resolution, Political Department, No. 7676, dated 30th December 1886, the Superintendent of Police, Káthiáwár, and the Chief Constables of the Káthiáwár Police have been classed as Native State officers in the same way as the President of the Rájasthánik Court and permitted to use service stamps.

31. As the officials of the Bhor State have the privilege of using service postage stamps there can be no question regarding their right to have correspondence on State matters transmitted to them at privileged rates and in consideration of the annoyance likely to be caused to the State officials by the receipt of unpaid correspondence even though marked 'bearing;' and in view of the fact that the amount of the service stamps expended by Government officers on State correspondence will probably be very small, it is unnecessary that the cost of the postage should be recovered from the State. (G. R. No. 388, dated 28th January 1889.)

32. As an Honorary Magistrate is a public servant, and does work on Her Majesty's Service, there is in the opinion of Government no objection to his using service stamps for letters sent by him on that service as well as to his franking such letters. The cost of service stamps used by all the Magistrates in a district is met from the District Magistrate's contract grant under the major head "Courts of Law." The District Magistrate is, therefore, expected to allot out of that grant a sum for postage stamps to Honorary Magistrates employed in his district in the same way as he does to other Magistrates serv-

ing therein. The Governor in Council, however, considers that the simplest course to follow in such cases will be to supply an Honorary Magistrate or Bench of Magistrates with service stamps instead of making them an allotment of funds wherewith to purchase them. (G. R. No. 1808, dated 28th May 1890.)

33. When a Collector or any other officer of Government corresponds in his official capacity on matters connected with a minor's estate, service postage stamps may be used and the letters superscribed 'On Her Majesty's Service.' In such cases it is not necessary that the cost of the service stamps should be recovered from the estates of the minors concerned. (G. R. No. 8415, dated 10th October 1890.)

34. When the correspondence relates only indirectly to the minor's affairs, as when the orders of Government or other higher authority are sought on points of procedure, or when an enquiry is on foot, which is practically one into the conduct of officials connected with the administration of the estate, service stamps should be used and no recovery made, as also when the District Court is addressed; but all correspondence directly connected with the estate and not of an official character should bear ordinary postage stamps, the cost being defrayed from the estate of the minor concerned. (G. R. No. 3679, dated 6th November 1890.)

35. Correspondence of the nature referred to by the Collector of Poona in the marginally noted extract from his letter No. 9730, dated 11th November 1891, cannot be treated as correpondence relating to State matters, and consequently British officers cannot be allowed the use of service stamps for transmitting it to officers of a Native State. (G. R. No. 991, dated 2nd March 1892.)

"His Highness the Mahárája Scindia of Gwaliar has a cash allowance of Rs. 100 at Wanowri, táluka Haveli, from Government as devasthán allowance. His pleader had occasion to address the Collector a yádi requesting that the present Mahárája's name may be entered in place of the deceased. The matter was disposed of on enquiry and the entry was ordered to be made as requested, the Scindia's pleader being informed accordingly. The reply was sent 'Service bearing' against which he complained, averring that he is entitled to have such letters sent to him on 'Her Majesty's Service' with service stamps affixed."

36. Replies to persons who address Government on matters of business should be sent post paid and not "service bearing." (G. R. No. 1017, dated 3rd March 1892.)

37. It is very desirable that Native States should continue to recognise the importance of the mails and the imperative necessity for guarding them. Every robbery and every alleged attempt at a robbery of the mail should be reported by the Post Office both locally and to the Political Agent without delay. The authorities of a Native State should not be led to regard a mail robbery as a petty theft to be dealt with by the local official, but should look upon it as a matter of importance that

will fall from its earliest stages under the supervision of the principal British representative in the province. Further, the Post Master General should communicate to the Local Government all instances in which the mail was actually robbed in whole or in part by highway robbers; he may, however, use his discretion in communicating mere unsuccessful attempts to rob the mail, his reports to Local Governments being limited to *bonâ fide* and really serious robberies and attempts at robbery. (G. I., F. D., No. 3308, dated 29th November 1873; *vide* G. R. No. 4437, dated 20th December 1873.)

38. The Post Master General should warn the Mail officers that they must most strictly adhere to the law and be very careful not to do anything as regards landing goods which may bring them into contact with the Customs officers. (G. R. No. 2961, dated 30th June 1877.)

39. Government have no objection to forward to the India Office, by the bag made up in the Secretariat, the replies of the physician in charge of the European General Hospital to enquiries addressed to him by relatives of deceased seamen and others from England and other countries in Europe. (G. R. No. 2585, dated 20th July 1878.)

40. The services of village servants may be utilized as postmen wherever this can be done without interference with their other duties. (G. R. No. 2602, dated 22nd July 1878.)

41. An officer temporarily conducting the duties of his office at a hill station for his own comfort or convenience should not be made to pay postage so long as the grant for postage for his office be not exceeded. If, however, any such excess is caused by his absence on the hills, he should be called upon to make it good, and provision must not be made in the estimates for extra postage on account of the officer's absence from office. (G. I., F. D., No. 4495, dated 16th December 1872, and No. 241, dated 20th January 1879; *vide* G. R. No. 333, dated 28th January 1879.)

42. The attention of the Secretary of State has been called to expenditure which is frequently incurred unnecessarily in sending certain articles from India to England in the official postal bag, which should be otherwise transmitted.

The following are instances:—

(1) *A set of copper-plates*, weighing 6 ½ lbs., were sent *by post*, with a general letter from Bombay, dated the 26th July 1878, No. 31, and the postage amounted to 6*l*. 18*s*. 8*d*. These plates might have been sent as freight from Bombay at a very small cost.

(2) *Twelve copies of Sir R. Temple's Minutes*, 1877, were sent *by post*, each book being separately wrapped in brown paper and sealed, the twelve being then divided into three packets of four vols.,

and each packet enveloped in stout brown paper. The postal charges amounted to more than 26*l.* 10*s.*, whereas the books might have been sent as freight, or by book or parcel post, at a small cost.

(3) The *early copy of monthly trade and navigation accounts, No.* 6 *of* 1878-79, might have been sent by book-post for a few pence, but the *postage* paid in India was Rs. 2-8-0.

(4) Six newspapers, weighing 12 ounces, were sent from Madras in the official bag with the letters, and the postage paid for them was 16*s.* (sixteen shillings). If these papers had been sent in the ordinary way as newspapers, the cost of transmission would have been 1*s.*, and if by book-post, 1*s.* 9*d.*

Unnecessary expenditure of this nature ought to be prevented.

(G. of I. No. 112, Finl., dated 31st December 1878; *vide* G. R. No. 483, dated 10th February 1879.)

43. In the case of small sums of the nature noted in the margin* it would be better to write the amount off to Profit and Loss than to incur the expense contingent on the correspondence with Foreign countries. (S. of S. No. 28, Finl., dated 3rd April 1879; *vide* G. R. No. 1585, dated 8th May 1879.)

* The sum of 2d. overpaid to Swiss Post Office.

44. The following rules should be strictly observed in regard to the transmission by post of packages containing human or other *viscera* for chemical examination. It should be understood that these rules are not intended to interfere with any rules prescribed by Local Governments for the proper transmission of such bodies, but merely refer to packing when such bodies are sent through the Post Office :—

Rules.

(1) The suspected *viscus* or other portion of the body to be sent for examination should be enclosed in a glass bottle or jar, fitted with a stopper or sound cork.

(2) If liable to decomposition it should be treated in the following way :—

G. R., G. D., No. 3701, dated 8th July 1897; *vide* G. M. No. 3410, dated 9th August 1897.

(i) In cases of suspected poisoning in man, other than alcoholic poisoning, it should be immersed in spirits of wine, which should be used in the proportion one-third of the bulk of the material.

N.B.—Care should be taken that common bazár spirit is not used.

(ii) In cases of suspected alcoholic poisoning in man and in all cases of suspected cattle poisoning it should be immersed in a solution of common salt. The solution should

be prepared by adding common salt to water at the ordinary temperature of the air, stirring all the time until no more salt dissolves, and the solution should then be filtered through a plug of cotton wool. The bottle containing the *viscus* or other portion of the body should be filled up with the solution to within one-quarter of an inch of the stopper.

N. B.—To obviate any danger of the solution of salt being tampered with, a separate sample of the solution should in every case be sent to the Chemical Examiner by the officer despatching the *viscus*, and a second sample should be retained in a sealed bottle in his office.

The use of the preservatives enjoined in this rule should be invariable, whether the season is hot or cold.

(3) The stopper or cork should be carefully tied down with bladder or leather and sealed. To ascertain that it has been securely closed, the bottle or jar should be placed for some minutes with its mouth down.

(4) The glass bottle or jar should then be placed in a strong wooden or tin box, which should be large to allow of a layer of raw cotton, at least three-fourths of an inch thick, being put between the bottle or the jar and the box.

(5) The box itself should be encased in the common gárah cloth, which should be sealed in accordance with the usual rules of the Post Office as to parcels.

(6) Despatching officers will be held personally responsible that these instructions are carefully followed. Whenever practicable, such parcels should be packed under the immediate supervision of the District Civil Surgeon.

(7) At all stations where there is a District Civil Surgeon the parcels should invariably be sent to the Post Office by that officer and not by a subordinate officer; but where there is no Civil Surgeon, they may be sent through the Sub-divisional Officer.

8) A declaration of contents to the officials of the Postal Department is unnecessary, and should not be made.

(G. I., H. D., Nos. 2-68-77, dated 20th January 1880; 14-1001-12, dated 14th September 1880, and 12, Judl., dated 6th July 1891; *vide* G. Rs., G. D., Nos. 813, dated 19th March 1880, and 3182, dated 20th October 1880; and G. R. No. 2749, dated 4th August 1891.)

45. Care should be taken not to forward by post needlessly heavy parcels of correspondence and vernacular papers of little value or importance. In many cases when it is absolutely necessary to send on bulky correspondence from one part of the district to another it will probably be found cheaper

and equally expeditious to send the papers by peons or messengers instead of by post. (G. R. No. 1775, dated 24th May 1880.)

46. Government would urge on Local Fund officers the necessity of, as far as possible, reducing the bulk of Local Fund correspondence. It is open to Local Boards to use post cards extensively, or thin and strong paper for their correspondence, and to insist on due economy being observed in not sending heavy packages unnecessarily by letter post. (G. R. No. 4027, dated 15th November 1880.)

47. The practice of sending heavy Local Fund and Municipal correspondence by letter post is productive of much unnecessary expense and should be discontinued. (G. R. No. 1215, dated 31st March 1882.)

48. A practice seems to exist in some Government offices of using waxcloth for the outer covering of articles intended for transmission by post. The postage stamps are affixed either to this outer covering or to the inside covering, which is generally of paper. In the one case the stamps do not adhere properly to the covering material, and are, therefore, liable to fall off, and in the other the outer covering is required to be cut open by the Post Office at the point where stamps are affixed for the purpose of defacing the stamps under the rules of the Postal Department, and the object of protecting the article from rains or damp by the use of waxcloth is frustrated.

It is, therefore, suggested that all Government officers may be informed as above. In some parts of the country, especially during the rains, the use of waxcloth for the transmission of articles by post may be indispensable. But when in such cases it is used, its use as an inside covering only appears desirable.

(G. I., F. & C., No. 3721, dated 24th October 1881; *vide* G. R. No. 4108, dated 4th November 1881.)

49. Tin medicine chests may be supplied to Superintendents of Post Offices and to Inspectors of Post Offices in the Bombay Circle, the charge being adjusted with the Military Department to the debit of Post Office. (G. Rs. Nos. 1810, dated May 1881, and 2210, dated 15th June 1882.)

50. The Governor General in Council authorizes the use of special trains as far as Poona for the transmission of English mails to Madras and intermediate places, *viâ* Bombay, when they do not arrive at Bombay in sufficient time to admit of their being sent by the ordinary mail train. (G. I., F. & C., No. 4026, dated 7th November 1881; *vide* G. R. No. 4378, dated 23rd idem.)

51. Under the Rules for Postal Life Insurance and Monthly Allowances every postal employé who effects an insurance must submit to a medical

examination. Such examination shall be conducted by the Civil Surgeon without any fee; and in places unprovided with a Civil Surgeon, the duty of examining shall devolve upon any Government medical officer under Army Circular No. 189 of 1881. (G. I., H. D., No. 4-51-64, dated 24th January 1884; *vide* G. R. No. 500, dated 7th February 1884.)

52. Whenever in the opinion of the Government of India or of any Local Government or Administration it may be necessary to obtain any information from the records of any post office in India, such information shall, on the application of a Secretary to the Government of India or of a Secretary to the Local Government or Administration concerned, be given by the chief Postal authority to whom such post office is immediately subordinate. (G. I., F. & C., No. 4110, dated 31st October 1884; *vide* G. R. No. 3782, dated 20th November 1884.)

53. The submission to Government of any periodic statement with regard to the fraudulent use of postage labels is unnecessary, but in cases of special importance a report may be made to Government. (G. R. No. 2403, dated 12th August 1886.)

54. The Political Resident, Aden, should extend to steamers of the North German Lloyds, which are subsidized by the German Government to carry mails, the privileges usually conceded to mail steamers touching at that port. (G. I., F. & C., No. 2909, dated 3rd September 1886; *vide* G. R. No. 2966, dated 29th idem.)

55. Sales of postage stamps in Cutch to the value of two annas or upwards should be paid for in British silver coin only, purchases under that sum being paid for in Cutch at four dinglas to the anna. (G. R. No. 2936, dated 3rd August 1889.)

56. The Post Master General should not submit to Government proposals which are dependent upon the approval of the Director General of the Post Office until such approval has been duly obtained. (G. R. No. 3831, dated 22nd November 1890.)

57. The salaries of the Inspectors of District Post Offices, who are paid from Provincial Revenues, may be treated as personal, and the Post Master General is authorized to transfer them from one district to another. He is also authorized to make interchanges between Inspectors of the District Post and Imperial Post, so long as Provincial Services are not required to pay for more than 6 Inspectors on Rs. 100 a month and 8 on Rs. 80 a month. (G. R. No. 866, dated 11th March 1891.)

58. As the administration of the District Post grant has been vested by Government in the Post Master General, Bombay, an application for allotment for Sind should be made direct to the Post Master General in the first instance. (G. R. No. 3333, dated 11th October 1894.)

59. The following notification by the Government of India is republished :—

"* * * * * *

AT THE COURT AT WINDSOR.

The 16th day of May 1893.

PRESENT :

The Queen's Most Excellent Majesty.

Lord President.

Marquess of Ripon.

Mr. Secretary Asquith.

Whereas on the thirtieth day of August 1890, a Convention was made at London between Her Majesty and the President of the French Republic respecting the postal service between France and the French possessions and the United Kingdom and British possessions ;

And whereas the ratifications of the said Convention were exchanged on the 23rd March 1891 ;

And whereas by 'the Mail Ships (France) Order in Council, 1892,' 'The Mail Ships Act, 1891,' is applied during the continuance of that Order as regards the said Convention, and as regards the French Republic and the postal service and mail ships described in that Convention ;

And whereas by Section 8 of the said Act it is provided that an Order in Council may, for the purposes of a Convention with a Foreign State, apply the said Act, subject to any exceptions or modifications not inconsistent with the provisions of the said Act, to any British possession, and that the said Act, when so applied, should, subject to those exceptions and modifications, and subject as thereinafter mentioned, have effect as if it were re-enacted with the substitution of such British possession for the United Kingdom, provided that, before it should be applied to any British possession named in the Schedule to the said Act, the Government of such possession should have adhered to the Convention ;

And whereas the Government of India, one of the possessions named in the Schedule to the said Act, has adhered to the said Convention, and it is expedient that the said Act should, for the purposes of the said Convention, apply to India, subject to the exceptions and modifications in this Order contained ;

Now, therefore, Her Majesty, by virtue and in exercise of the powers in this behalf by 'The Mail Ships Act, 1891,' or otherwise in Her Majesty vested, is pleased by and with the advice of Her Privy Council to order and it is hereby ordered, as follows :

1. 'The Mail Ships Act, 1891,' shall, for the purpose of the said Convention, apply to India, subject to the provisions of Section 8 of the said Act, and also to the exceptions and modifications following, that is to say—

(1) The expression 'Officers of Customs' means an officer of Customs authorized under 'The Sea Customs Act, 1878,' or other law for the time being regulating sea customs in India.

(2) The provisions of the said Act as to the amount of fines shall be read as if the amounts were stated in rupees at the rate of 10 rupees to the pound sterling.

(3) In lieu of Sub-sections 1 and 2 of Section 7 of the said Act, the following provisions shall be substituted, that is to say—

Every fine under the said Act, if exceeding 500 rupees, may be recovered by suit in the principal Civil Court having original jurisdiction in the place in which the person liable to the fine may be found.

A fine under the said Act not exceeding 500 rupees may be recovered by criminal proceedings before a Presidency Magistrate, or Magistrate of the First Class, having jurisdiction in the place in which the person liable to the fine may be found: provided that (*a*) every offence for which a fine exceeding 500 rupees can be imposed under the said Act may be prosecuted before such Magistrate, but the fine imposed on such conviction shall not exceed 500 rupees; and (*b*) in every case of conviction and fine by a Magistrate there shall be an appeal to the same Court as in other cases of fine of such amount as, under the law for the time being in force in India, to give a right of appeal.

Every Court, whether of original or appellate jurisdiction, may reduce the amount of any fine.

(4) The Regulations required to be made under Sub-section 4 of Section 7 of the said Act by the Commissioners of Customs with the consent of the Treasury shall in India be made by the Governor General in Council.

(5) Section 5 of the said Act, so far as relates to the Commissioners of Customs, shall not apply to India.

2. The said Act shall apply as regards any public ship of the French Republic when employed as a mail ship in the cases authorized by Article V of the said Convention.

3. This Order may be cited as 'The Mail Ships (France) Order in Council (India) 1893.'

And the Right Honourable the Earl of Rosebery, K.G., and the Right Honourable the Earl of Kimberley, K.G., two of Her Majesty's Principal Secretaries of State, are to give the necessary directions herein as to them may respectively appertain."

(Order of Her Majesty in Council, dated 16th May 1893; *vide* G. I., F. & C., No. S. R.-2807, dated 6th July 1893, and G. N. No. 2602, dated 26th dem.)

60. The following notification by the Government of India is republished:—

"FINANCE AND COMMERCE DEPARTMENT.

No. 3009-*S. R.*

Simla, the 26th June 1895.

ORDER—By the Government of India, Finance and Commerce Department.

Read—

Despatch from the Secretary of State for India, No. 85 (Financial), dated the 30th May 1895, forwarding copy of an Order of Her Majesty in Council of the 11th May 1895, entitled 'The Mail Ships (Rules) Order in Council, 1895.'

FINANCIAL. INDIA OFFICE;
No. 85. *London, 30th May 1895.*

To His Excellency the Right Honourable the Governor General of India in Council.

MY LORD,

In continuation of my despatch of the 6th of December last, No. 222, I forward, for the information of Your Excellency's Government, and for such measure as may be necessary, copies of an Order of Her Majesty in Council, entitled 'The Mail Ships (Rules) Order in Council, 1895.'

I have, &c.,
HENRY H. FOWLER.

AT THE COURT AT WINDSOR.

The 11th day of May 1895.

PRESENT:

The Queen's Most Excellent Majesty.

Lord President.
Lord Chamberlain.
Lord Kensington.
Speaker of the House of Commons.
Mr. Arnold Morley.

Whereas Section 8 (3) of 'The Mail Ships Act, 1891,' provides that it shall be lawful for Her Majesty in Council to make Rules for carrying into effect, as respects British Possessions, the provisions of that Act with respect to the security given by mail ships, and in particular with respect to the commencement of a legal proceeding by service of a writ or process in the Possession and to the notices to be given to arresting authorities in the Possession, and the evidence to be receivable by such authorities of the security having been given or withdrawn, and the application of the security in discharge of any damages, fine, debt, claim, sum, or forfeiture, where the same are or is recovered or payable either in the British Possession, or under proceedings pending concurrently in that British Possession, and in any other British Possession or the United Kingdom:

Now, therefore, Her Majesty is pleased, by and with the advice of Her Privy Council, to order, and it is hereby ordered, as follows:

Notices of Exemption.

1. Any Rules of the High Court of Justice in England made under the provisions of 'The Mail Ships Act, 1891' (hereinafter referred to as 'the Act'), shall be transmitted by a Secretary of State to the Government of every Possession to which the Act is applied for the purpose of a Convention, and shall be published by such Government in the Gazette of the Possession, and also in such local official Gazettes published in the Possession as the Government of the Possession may prescribe.

2. A copy of every Notice and list published by the Board of Trade under the Act, or under any rules of Court made under the Act, shall be transmitted by a Secretary of State to the Government of every Possession to which the Act is applied for the purpose of a particular Convention.

3. A copy of every such Notice and list, signed by a Secretary to the Government of the Possession, or other prescribed officer, shall be published in the official Gazette of the Possession, and a copy of such Gazette notification shall be kept publicly exhibited in the Court-room of every Colonial Court of Admiralty in the Possession, and a copy of the said Gazette containing any such notification shall be receivable in evidence by every arresting authority in the Possession.

4. If, notwithstanding its exemption, an exempted mail ship is arrested in the Possession, the Government of the Possession, on being informed by the owner of such arrest and of the arresting authority, and on being satisfied that the ship is an exempted mail ship, shall forthwith send a special notice to the arresting authority, informing him that the ship is an exempted mail ship, and as such entitled to release.

Actions against exempted Ships.

5. An action may be commenced against the owners of an exempted mail ship in the like cases, in the same manner and subject to the same rules as an Admiralty action *in rem*, and in any Colonial Court of Admiralty in the Possession in which such an action might have been brought if the ship were not an exempted mail ship.

Orders by Courts in British Possessions for application of the Security.

6. Any order of a Court in a British Possession directing any security to be applied shall recite the name of the Court and of the action or proceeding, the cause of action, and the judgment-debt, and shall comprise a certificate by the Judge of the Court that the ship in respect of which the judgment is given is an exempted mail ship, and might but for such exemption have been arrested and sold in execution thereof, and that the judgment debt is still unsatisfied, and is payable out of the security lodged in respect of the ship in the High Court of Justice in England.

7. The order may require payment to be made either in London to a named agent of the execution creditor, or in the Possession to some named officer of the Court from which the order issues.

8. Every such order shall be sealed with the seal of the Court, and shall be drawn up in duplicate, addressed to the Admiralty Registrar, Royal Courts of Justice, London, and shall be transmitted under cover to the prescribed officer of the Government of the Possession.

9. The said duplicate orders when received by the prescribed officer shall be countersigned by him, and shall be forthwith transmitted to a Secretary of State, who shall cause one of such orders to be delivered to the Admiralty Registrar, and the Admiralty Registrar shall, subject to any direction of the High Court, make an order upon the Paymaster-General for payment of the required sum out of the security in accordance with these Rules.

10. Unless the High Court shall otherwise order, and subject to existing rights of priority of liens, orders for the application of any security shall be paid in the order in which they are received by the Admiralty Registrar; but where two or more orders are received at the same time, they shall be paid in the order of their respective dates.

11. Where the order requires payment to a named agent of the execution creditor in London, the money shall be payable at the rates of exchange current on the day on which the order is received by the Secretary of State.

12. If the order requires payment to be made to a named officer of the Court from which the order issues, such an amount shall be paid out by the Paymaster-General to a person nominated by the Secretary of State, as will at the rates of exchange current on the day on which the order is received by the Secretary of State be necessary to purchase a draft for the amount of the order payable at sight in the Possession, and such draft shall be in favour of the said named officer of the said Court.

13. Where any action or proceeding against the owners of an exempted mail ship is pending in a Court in a British Possession, involving a claim against the security lodged in the High Court in England, the Court in the British Possession shall transmit to the Admiralty Registrar notice of the pendency of such action or proceeding, stating the nature and amount of the claim and the proceedings taken in regard thereto; and in case of the subsequent discontinuance or other conclusion of such action or proceeding, whereby the security ceases to be affected, the Court shall transmit notice of such discontinuance or conclusion. Every such notice shall be sealed,

drawn up, addressed and transmitted to the Admiralty Registrar in like manner as an order for the application of the security.

Miscellaneous Provisions.

14. In every British Possession to which these Rules apply, the Governor in Council may, by Order, prescribe any matter directed by these Rules to be prescribed, or necessary for carrying them into effect.

15. In the application of these Rules to British India, the following provisions shall have effect:—

(*a*) The Presidencies of Madras and Bombay, the lower Provinces of Bengal, and the Province of Burmah shall be deemed to be separate British Possessions.

(*b*) The expressions 'Government of the Possession' and 'Governor in Council,' respectively, shall mean the Lieutenant-Governor of Bengal and the Chief Commissioner of Burmah, with respect to the territories administered by them respectively.

(*c*) All Orders made in pursuance of Rule 14 with respect to any part of British India shall be made with the previous sanction of the Governor General in Council.

16. In the application of these Rules to any British Possession in which there is a Vice-Admiralty Court, and no Colonial Court of Admiralty, these Rules shall be read as if 'Vice-Admiralty Court' were 'Colonial Court of Admiralty.'

17. In these Rules 'judgment debt' means any damages, fine, debt, claim, sum, or forfeiture found by any Court to be payable by the owner of a ship, and 'execution creditor' means the person entitled to a judgment debt.

Other expressions have the same meaning as in the Act.

18. This Order may be cited as 'The Mail Ships (Rules) Order in Council, 1895.'

And the Most Honourable the Marquess of Ripon, K.G., the Right Honourable the Earl of Kimberley, K.G., and the Right Honourable H. H. Fowler, three of Her Majesty's Principal Secretaries of State, are to give the necessary directions herein, as to them may, respectively, appertain.

C. L. PEEL."

(G. N. No. 2234, dated 3rd July 1895.)

61. Postage stamps purchased by Municipalities from Government treasuries are marked with the letter 'M' before issue. Municipalies are, however, not bound to purchase their stamps from Government treasuries, and when stamps are not so purchased, Treasury officers should not be required to mark them. (G. R. No. 1339, dated 13th April 1894.)

62. The use of stamps with letters printed upon them should, in view of the notification of the Government of India, Finance and Commerce Department, No. 294-S.R., dated 8th June 1894,* be discontinued by all Local Funds, District Boards and Municipalities. There is no objection to the use of a distinctive mark on the stamps if made by means of minute perforations. The work of perforating the stamps is not to be undertaken by any Government Department; the Local Funds and Municipal bodies may make their own arrangements in the matter. (G. Rs. Nos. 2563, dated 8th August 1894, and 4090, dated 12th December 1894.)

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* Whereas it has been found necessary for the prevention of the fraudulent employment of previously used stamps to provide that postage stamps defaced before posting by the impression of rubber or other stamps shall not be recognized by the Post Office in payment of postage.

The Governor General in Council has been pleased to frame the following rule under Section 63 of the Indian Post Office Act, 1866, and to direct that it shall be substituted for the rule published in Notification of the Government of India in the Finance and Commerce Department, No 3552,† dated the 16th October 1885, with effect from the 1st day of November 1894:

'XLIX. The postage of a letter, newspaper, or other article shall not be deemed to be prepaid by means of a proper stamp—

(*a*) if the stamp is stamp which has not been provided for use as a postage stamp under Section 36 of the Indian Post Office Act, 1866; or

(*b*) if the stamp has been obliterated, defaced, torn, cut or otherwise rendered imperfect; or

(*c*) if the stamp has upon it any word, letter, figure, or design printed or impressed upon it, otherwise than by the authority of Government, before posting; or

(*d*) if the stamp has been cut or otherwise separated from an embossed envelope or from a post-card; or

(*e*) if the stamp is on an embossed envelope, and that envelope is used as a wrapper for a newspaper, or is wholly or partly cut open;

Provided that nothing in this rule is intended to prevent the perforation of postage stamps with initials traced in minute holes.

(G. I., F. & C., Notn. No. 2941-S.R., dated 8th June 1894; *vide* G. R., No. 2198, dated 4th July 1894.)

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† Republished at page 1230 of Part I of the *Bombay Government Gazette*' dated 22nd October 1885.

Note:—The subject "Postal Matters" has now been transferred from the Financial to the General Department of the Secretariat (*vide* G. R., F. D., No. 4324, dated 16th September 1899.)

WP

DIVISIONAL FOREST OFFICE SOUTHERN CIRCLE WORKING PLANS PARTY

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SECURITIES.

1. The postage on advices forwarded from the Bombay Presidency of notes enfaced for payment of interest in London, should be prepaid. (S. of S., Finl., No. 137, dated 17th December 1866; *vide* G. M. No. 66, dated 16th January 1867.)

2. A copy of the following letter No. 2120, dated 31st March 1874, addressed by the Government of India to the Secretary and Treasurer, Bank of Bengal, was forwarded to the Secretary and Treasurer, Bank of Bombay, for information and guidance:—

> "The omission to observe the proper form of endorsement of Promissory Notes tendered for renewal, having in a recent case in the North-Western Provinces afforded facility for the misappropriation of notes by a treasury clerk, I am directed to request that in future when notes are received for renewal 'blank endorsed' instead of in the proper form, *viz.*, with the words 'received a renewed note in lieu of this in my name,' you will be good enough immediately to point out the irregularity to the officer concerned."

(G. R. No. 1222, dated 17th April 1874.)

3. Section 30 of the Bombay District Municipal Acts deals with the contracts, and the transfer of Government Securities is not a contract. Under Section 15 the Municipality has a common seal, and I think this common seal must be affixed to every instrument by which a transfer of municipal property is to be effected: *vide* 45 and 46 Vic., Cap. 50, Section 118. The Act is silent as to the person by whom and the mode in which the common seal is to be affixed. It is one of those matters as to which each Municipality may make rules under Section 32. In the absence of such a rule the Municipality, or any Committee thereof so empowered under Section 27 (10), must decide on each occasion who is to affix the common seal; and the person so authorized should then affix the seal to the instrument in question, in this case the transfer of a Government Security, and authenticate the same by his signature. (Adv. Gen., No. 25, dated 3rd April 1889: *vide* G. R. No. 1942, dated 16th May 1889.)

4. Government Securities to be transferred to Municipalities to which the Bombay District Municipal Acts apply, should be transferred into the corporate name of "the Municipality of " and not into the name of the President. (G. R. No. 1942, dated 16th May 1889.)

5. The best precaution which can be taken by public officers in the case of Government Promissory Notes tendered as security deposits by contractors and others, if there be any doubt as to the regularity of the endorsements thereon, is to send

such notes to the Public Debt Office for renewal. (G. I., F. D., No. 1477, dated 19th June 1875: *vide* G. R. No. 2134, dated 5th July 1875.)

6. It should be distinctly understood that in future when men of straw or inadequate means are accepted as sureties, and any loss to Government results from the insufficiency of such security, the officers accepting such sureties will be held personally responsible for any loss incurred. (G. R., R. D., No. 2608, dated 21st April 1882.)

7. The following opinion No. 13, dated 5th January 1885, was recorded by the Remembrancer of Legal Affairs:—

"In this case it seems that V. made an application on the 26th November 1881 for canal water for 5 acres of land in his survey No. 82 in the village of Parvati for watering a sugarcane crop. This application was granted and on the 18th January 1882 he made a further application for water for other 5 acres in the same number, which was also granted.

"2. But when the area under the sugarcane crop irrigated by V. came to be measured it proved to be 15 acres 12 gunthás, for which, at the settled rate of Rs. 25 per acre, the Irrigation Department had a claim against him for Rs.382-8-0. This sum the Mámlatdár was desired to recover. In the meantime V. absconded and the sale of the crop, which the Mámlatdár attached, realized Rs. 125 only.

"3. Below each of the two applications for water made by V. there is a security-endorsement to the effect that, if the applicant should fail to pay the water-rate or any other sum due by him on account of the water, the surety would pay for him. This endorsement on the first application was signed by V. M., on the second by G. L. D. These two gentlemen have been called upon to pay what is due by V.; but the former denies his responsibility, because on the 14th January 1882 he gave notice to the Executive Engineer for Irrigation requesting that his security might be cancelled, and the latter alleges that he is only responsible for what is due by V. on the 5 acres of land in respect of which he stood surety.

"4. I do not think that the notice given by V. M. diminishes his responsibility. Under Section 130 of the Contract Act it is only 'a continuing guarantee' which may at any time be revoked by the surety as to future transactions. A continuing guarantee is one which extends to a series of transactions (Act IX, 1872, Section 129). V. M. guaranteed only the payment due by V. in respect of his one application and this cannot be called a continuing guarantee. Having contracted with the Executive Engineer to indemnify him against any failure to pay on the part of V. the contract cannot be cancelled at his sole desire. It could only be cancelled with the concurrence of both the parties to it.

"5. But each of the two sureties is, in my opinion, only responsible for the particular transaction to which he was a party, *i. e.*, for the dues recoverable from V. in respect of the 5 acres of land to which the application related, beneath which they respectively executed a security-endorsement. And as Rs.125 have already been realized in respect of the whole area of 15 acres 12 gunthas which V. irrigated, each of the sureties is, I think, entitled to credit for the portion of that amount which bears the same ratio to the whole as 5 acres does to 15 acres 12 gunthas, and is only responsible for the difference between such portion and the dues recoverable on 5 acres * * * * *."

(G. R., R. D., No. 663, dated 23rd January 1885.)

8. There is no objection to the acceptance, from Government contractors, of Municipal and Port

Trust debentures as security deposits. Such debentures may also be accepted as security deposits from Government officers entrusted with the custody of public money. (G. R. No. 2313, dated 11th August 1885.)

9. The rules which direct that public securities deposited for more than a year with public officers in any Department should be entrusted to the Accountant General do not apply to Promissory Notes, the property of Native States, securities held in trust by the Administrator General and Official Assignee and Trustee, those held by a Government officer merely as a joint trustee with private individuals, or those deposited in Courts of Justice and forming the subject of law suits. (G. I. F. D., No. 2155, dated 11th August 1880; *vide* G. R. No. 3070, dated 25th idem.)

10 The term "Public Office" used in Section 33 of the Indian Stamp Act, 1879, has been accepted by the Government of India as meaning an office 'belonging or pertaining to the State.' The same expression used in Section 7 (1) of the Indian Securities Act, 1886, accordingly applies only to a Government office, and the section is, therefore, inapplicable to those of the Hyderabad Municipality and the Karáchi Port Trust. (G. R. No. 1710, dated 5th June 1888.)

11. It is not desirable to add to the list of *ex officio* holders under Section 7 (1) of the Indian Securities Act XIII of 1886, further than is really necessary. (G. I., F. & C., No. A.—5096, dated 20th December 1892: *vide* G. R. No. 1711, dated 4th May 1893.)

STORES.

1. The Governor General in Council having had under consideration the existing orders regarding the supply of articles of European manufacture required for the public service in India, and the preparation of the annual returns of expenditure on stores, required for transmission to Her Majesty's Secretary of State for India, is pleased to direct the publication in a consolidated form of the existing rules on the subject, and at the same time to prescribe modified forms for the submission of the annual statements required by the Secretary of State. Accordingly, in supersession of previous orders, the Governor General in Council prescribes the following rules. These rules apply to stores required for Imperial and Provincial services and Incorporated Local Funds, but not to those required for Excluded Local Funds:—

Articles of European Manufacture.

2. All articles required for the public service which cannot be manufactured in India are, as an almost invariable rule, to be obtained by indenting on the Secretary of State. The Store Department at the India Office constitutes a special agency, which is maintained for the express purpose of purchasing stores in England on account of the Government of India, and, save in the special cases hereafter mentioned, stores of European manufacture must not be bought in India or obtained direct from Europe independently of the India Office.

3. The special cases in which, with the previous sanction of the Government of India or of the Local Government as the case may be, stores of European manufacture may be obtained in India are—

1st, when for any special reason it may be more economical to do so;

2nd, when stores indented for from England have not arrived, or when a sudden emergency has arisen, and, in either case, only if serious inconvenience to the public service would be caused by waiting for the stores from England;

3rd, when the articles are perishable.

It should be clearly understood that orders must not be given to agents or firms in India for stores to be procured from England, and that local purchases of European stores are to be restricted to articles which are actually procurable in India, and can be delivered promptly.

4. Indents must be prepared in the following form and transmitted to England in duplicate, accompanied by a letter from the Secretary to Government direct to the address of the Assistant Under Secretary of State for India or of the Departmental Secretary at the India Office with an intimation that the supply has been authorized by the responsible Government. All indents for military and marine stores, &c., are, however, to be transmitted

through the Government of India in the Military Department (see para. 5). The grant to which the cost of stores required for Imperial Service is chargeable should be specified in the indent, and all necessary particulars should be inserted in the proper columns; if in any case a column is left blank, the reasons for not filling it up should be stated :—

Column 1.—Name of article.
" 2.—Revenues to which cost is chargeable (Imperial, Provincial, Local, or Berár).
" 3.—Imperial head of account or grant to which chargeable.*
" 4.—Established proportion.
" 5.—How established proportion is calculated.
" 6.—Number or quantity in store on.
" 7.—Number or quantity due on previous indents.
" 8.—Number or quantity now indented for.
" 9.—Rate.
" 10.—Value { of number or quantity due on previous indents.
" " " now indented for.
" 11.—Remarks,
" 12.—Shipped or under provision.
" 13.—Proposed to be provided.
" 14.—Remarks by the Director General of Stores. } †

5. This form is not applicable to departments, such as the Ordnance Department, for which a special form has been prescribed by the Secretary of State or the Government of India, or to indents for stamps and currency note forms. All indents for military, marine, and medical stores (whether Provincial or Imperial) must be submitted to the Government of India in the Military Department for review and transmission to the Secretary of State for compliance. Indents for chemicals and scientific apparatus required for colleges and schools should be forwarded by the Local Government direct to the India Office.

6. The established proportion is, as a general rule, three years' supply, and is, unless otherwise specially ordered, based on the average of the previous three years' consumption. Demands in excess of the established proportion should be explained. In the column "Remarks" should be entered the names of the last two or three vessels whose consignments have been included in the quantity in store, as shown in column 6.

7. Patterns or samples of articles should accompany the indent in cases where the description of

* This column will be blank if the charge is not debitable to the Imperial Revenues.

† These are to be left blank for the Director General of Stores to fill up.

the article given in the indent is unavoidably vague or too general for guidance without the help of samples; and when paper is required, it should be explained whether it is wanted for drawing, writing, or printing.

8. Indents for stores required for Provincial Services, with the exception mentioned in paragraph 5, or for Incorporated Local Funds, should be forwarded to England direct by the Local Government concerned, a copy of each indent being simultaneously transmitted to the Local Accountant General. But in the case of stores required for Provincial Public Works, indents should be forwarded in triplicate through the Director General of Railways, who will retain the triplicate copy and forward it to the Governmentof India in the Financial Department for perusal. Indents for chemicals and scientific apparatus, &c., required for colleges and schools should be forwarded by the Local Government direct to the India Office.

9. Indents for stores required for Imperial Services should be forwarded as follows :—

Nature of Stores.	To be forwarded to England by the—
Military, Marine and Medical ...	...Military Department.
Public Works, including Railway and Telegraph	...Public Works Department.
Stamps, Post Office, Mint, and Paper Currency Department ...	...Department of Finance and Commerce.
Other Civil Stores for use in Bombay	...Government of Bombay.
„ „ Madras ...	„ Madras.
„ „ Hyderabad	..Foreign Department.
„ „ elsewhere	...The Department of the Supreme Government concerned.

10. The Governments of Madras and Bombay, and the several departments of the Supreme Government, will furnish a copy of each indent to the Government of India in the Department of Finance simultaneously with the transmission of the original indents to the India Office; in the case of Military and Public Works Stores, the Governments of Madras and Bombay will forward a copy of each indent to the Government of India in the Military and Public Works Department, respectively, and not direct to the Department of Finance. In the case of the Departments of the Supreme Government, the Department of Finance will return the copies of the indents after perusal with any remarks that may seem called for.

11. With each indent, whether for Imperial or Provincial Services, an explanatory memorandum or statement should be transmitted to the India Office when practicable, in the form * published with Finance and Commerce Department Circular No. 1620, dated 21st March 1882, giving the reasons for

* Not printed.

retaining in the indent any articles included in Appendix C to this Resolution, or such articles as are to any extent manufactured in India, instead of substituting for them articles procurable locally.

Books, Newspapers, &c.

12. Books and newspapers are exempted from the general rule requiring all articles of European manufacture to be obtained by indenting on the Secretary of State, and in regard to them the following procedure is prescribed.

13. Books, maps, and newspapers, or other periodicals published in Europe or America, whether required for Imperial or Provincial Services or for Local Funds, shall be procured independently of the India Office, either through local book-sellers or by direct orders to agents or publishers in Europe or America.

14. For official publications, other than Parliamentary papers, whether periodical or not, requisitions should be forwarded by the Departments of the Supreme Government, and by the Local Governments and Administrations requiring them for their own use and for use of the officers subordinate to them, direct to the address of the Assistant Under Secretary of State for India; the revenues (Imperial, Provincial, or Local) to which the cost is chargeable, and, if Imperial, the head of account or grant to which it is debitable, being specified in the requisition.

15. Parliamentary papers required for departments and officers elsewhere than in the Madras and Bombay Presidencies will be supplied, as published, by the Secretary of State to the Home Department of the Government of India, under the terms of his Despatch No. 5, dated 13th January 1876. Any communications regarding their distribution should be made to the Government of India in the Home Department.

16. Parliamentary papers required by the Governments of Madras and Bombay should be obtained direct from the Secretary of State.

17. Government does not undertake to supply books and newspapers indiscriminately; and supplies must be confined to what is found actually necessary for the public service. Books for regimental schools, regimental and prison libraries, and Military offices will, so far as the requisitions are in accordance with the rules in force in the Military Department, be bought under the orders of the Government of India, Military Department, for the Bengal Army, and of the Governments of Madras and Bombay for the Armies in those Presidencies. Books for the Educational Department should be obtained under the rules and usage of the several Local Governments concerned. Purchase of other works should be confined strictly to those books, principally of reference, which are of obvious practical necessity to the office for which it is proposed to purchase them, independ-

the 1st of October in each year. The Public Works and Military Departments of the Government of India will arrange for the submission of the estimates by indenting officers in those Departments.

Annual Returns of Expenditure on Stores.

22. The existing system provides for the proper accounting for stores received from Europe and for the audit of store expenditure. For the Civil Departments of Government, instructions as to the account procedure are contained in Rule 15 of Chapter 72 and Rule 29 of Chapter 73 of the Civil Account Code; the latter rule refers to the annual report of the expenditure on stores prescribed in the Resolutions of this Department, No. 1267, dated 21st July 1871, and No. 5487, dated 10th September 1874 (for the Military and Marine Departments), and reproduces the form of the annual statement prescribed in the Resolution of this Department, No. 3574, dated 3rd November 1880, for transmission to the Secretary of State through the Government of India in the Department of Finance, showing to what extent and in what respects the intervention of the Store Department of the India Office has been dispensed with, distinguishing in groups of principal articles the stores procured in India from those imported from Europe, and giving financial results, as far as possible, whenever the system of local purchase has been adopted.

23. It is of great importance that the Secretary of State and the Government of India should have the means of observing the financial effect of the change which is being made in the mode of obtaining stores by substituting articles of local manufacture for imported stores, and also that sufficient information should be supplied to the Secretary of State to admit of a comparison between the rates of India Office purchases and those for corresponding articles of Indian manufacture purchased in considerable quantities. The Governor General in Council accordingly requests that returns for each province and department (including Military and Public Works) may be prepared commencing from the year 1882-83, in the form annexed as Appendix B to this Resolution, and submitted to the Government of India in the Department of Finance for transmission to the Secretary of State. The statements, it should be observed, are intended merely to be returns of stores received or purchased as the case may be, and it is not necessary that they should be agreed with the books of the departmental account officers, but each statement should be complete for the province or department to which it relates.

24. In future similar returns should be submitted* by the 31st August in each year, and all returns, including those of the Military and Public Works Departments, should be forwarded to the Government of India in the Finance Department, in order

* *Vide* also G., I., F. & C., No. 1993, dated 12th May 1892; G. R., F. D., No. 2407, dated 10th June 1892.

dently of the desire of officers for improvement on subjects connected with their duties. Purchases of other than hand-books, manuals, practical guides, and the like should be rarely, if ever, made for executive officers, but mainly for officers charged, among other duties, with important deliberative duties of advising Government on special or important subjects.

18. All books and periodicals procured for any office should be registered or filed, and must not be permanently removed from the office for which they were intended.

19. Payment for books, newspapers, &c., procured from abroad should, by preference, be made in India, either through an agent or a bank, on bills drawn by the supplier. When this is not practicable, the remittance should be made invariably through the local Accountants General and the accounting officers of the Military and Public Works Departments, who should be responsible for the purchase of the bills.

Annual Estimates of Stores required from England.

20. In order to facilitate the preparation by the India Office of the estimates of expenditure on stores, the Secretary of State has desired * that forecasts shall be annually forwarded by the various indenting departments of the value of probable requirements in respect of stores from England during the ensuing financial year. All officers submitting indents for stores from England shall prepare and forward to the Local Government, or the Department of the Supreme Government concerned, as the case may be, for transmission to the Secretary of State, statements in the annexed form (Appendix A†), showing in groups of principal articles the estimated gross quantities, rates, and value of stores required for the ensuing financial year.

21. Separate estimates should be prepared of stores required for Imperial Services and for Provincial Services or Incorporated Local Funds, and they should be carefully framed on the basis of previous experience, modified to meet the known or probable requirements of the service for the year which they may represent; those relating to Imperial services should be sent to the Government of India in the Department concerned, and those relating to Provincial Services to the Local Government; and all should be despatched so as to reach the Local Government or the Government of India not later than the 1st of August in the year preceding that to which they relate. They should then be transmitted to the India Office so as to arrive there not later than

* *Vide* S. of S. Nos. 464, dated 23rd December 1867, 186, dated 22nd June 1882, and 39, dated 19th July 1883, circulated with G. Rs. Nos. 321, dated 2nd March 1868, 3303, dated 29th August 1882, and 3192, dated 1st September 1883.

† G. R. No. 2963, dated 19th July 1892, directed that this form should be printed at the Government Central Press and copies thereof supplied on indent to all officers required to submit the estimates.

that before transmission to the India Office, an abstract statement may be compiled showing the total value of stores procured of local manufacture and of stores imported, so as to set forth, in a convenient form, the progress made during the year in substituting local manufactures for imported articles.

25. A few remarks are offered in explanation of the form in which the statements are to be submitted and of which a specimen is annexed (Appendix B). The statement should be prepared in three parts, *viz* :—

1. European stores obtained through the Secretary of State.

2. European stores specially purchased in India.

3. Articles manufactured in India, or of Indian origin, and substituted for stores hitherto imported through the Secretary of State.

In the second and third parts the average price or rate for each class of article, as well as all incidental charges, should be shown as far as possible in the prescribed columns, and also the estimated cost as far as can be given of similar articles if obtained through the India Office, and the gain or loss, being the difference between the actual and the estimated cost. Such observations as may seem necessary in regard to variations in quality should be noted in a column of remarks. When the exact proportion of incidental charges cannot be ascertained, an approximate percentage charge may be made.

26. In the case of stores manufactured in Europe and obtained through the Secretary of State, no details are required; the articles should be grouped under a few main headings, in the manner indicated in the first column of the form, and the total value only should be given against each heading. In the case of articles of European manufacture purchased in India under the conditions stated in paragraph 3 of this Resolution, as well as in the case of articles of Indian manufacture substituted for articles previously obtained from England, details must be given of the different kinds of articles included under each major heading. The purchases of European articles in the local market being restricted to special cases, the items should not be numerous, and therefore no separate headings need be laid down for them. They should be shown under appropriate headings in the prescribed column of the statement. As regards articles manufactured in India and purchased in lieu of stores hitherto imported, it is necessary that a uniform classification under major headings should be adopted in view to the compilation ultimately of an abstract statement; accordingly, a list has been prepared of the articles which can be procured of Indian manufacture, and is annexed as Appendix C. In this list the articles have been arranged under appropriate major headings which have been shown in alphabetical order; it is important that in furnishing details in the pre-

scribed column of Appendix B of the classes of articles of Indian manufacture substituted for articles hitherto imported, officers should follow as closely as possible the classification given in Appendix C. This classification as now published is, however, intended principally for the guidance of officers in the Civil Departments of Government; it is not in all respects applicable in its present form to the Public Works and Military Departments, and in re-issuing this Resolution the Government of India in those Departments will circulate a revised Appendix C for the guidance of Public Works and Military officers in the preparation of the annual statements. Those Departments will also prescribe the major headings to be adopted on the principle above stated, in classifying in Appendix B the expenditure on European stores obtained through the Secretary of State.

27. The statement should include articles of importance only, that is to say, articles of which the consumption is considerable: petty articles as well as all stores which have been invariably obtained in India should be excluded. The major headings should invariably be placed in alphabetical order. Any articles not falling under one of the prescribed major headings, but which may have been received from England or purchased in the local market in considerable quantity, should be separately entered; but no articles of which the aggregate value purchased or received during the year does not exceed Rs. 1,000 should be so entered. The Governor General in Council requests that the necessary steps may be taken in the Public Works and Military Departments to ensure a uniform classification by officers in those Departments in the preparation of the statements now prescribed, and that instructions may be issued in those Departments on the principles laid down in this Resolution as to the limits of values, which should be observed in determining what articles should be included in the returns.

28. The orders of the Secretary of State make it incumbent on all officers of Government requiring stores of European manufacture to obtain them by indenting on the Secretary of State, and permit of the purchase in the local market of articles made in Europe or America only under the special circumstances mentioned in paragraph 3 of this Resolution. The Governor General in Council therefore desires again to invite the special attention of Local Governments to the expediency of supplying the wants of Government by the purchase in the local market of articles of *bonâ fide* local manufacture. The Government of India is desirous to give the utmost encouragement to every effort to substitute for articles now obtained from Europe articles of *bonâ fide* local manufacture or of indigenous origin; and where articles of European and of Indian manufacture do not differ materially in price and quality, the Government would always be disposed to give the preference to the latter; and the Governor General in

Council desires to remind all officers of Government that there is no reason why articles manufactured in India should not be obtained locally even although the raw material necessary to their manufacture may have been originally imported from Europe. It is most desirable to bear in mind the distinction between articles of European manufacture and articles produced or worked up in India from imported material; the former should not, save in exceptional cases, be purchased in the local market, while the latter should by preference be purchased locally whenever the quality is sufficiently good, and the price not higher than the cost of laying down the imported article. There are many articles which may not be immediately obtained in the local market, but which can be made in the event of Government encouraging the manufacture.

29. The list (C) appended to this Resolution is not to be understood to enumerate all the articles which should be obtained of Indian manufacture. It merely contains, for the information of the officers concerned, a list of the articles which, so far as has been yet ascertained by the Government of India, can be manufactured in India, and specifies the various sources, so far as at present known, from which the articles can be obtained of local manufacture; some of the articles named in the list, though they can be manufactured in India, are at present only made on a small scale on special order, but the Governor General in Council believes that, in the event of a constant demand arising for them, there is no reason why they should not become articles of regular manufacture in India. The list is also intended to serve as a guide to ensure that uniformity of classification which is necessary to serve as a guide for the compilation ultimately of a single annual statement. Other articles which may be procurable of *bonâ fide* local manufacture should be included under the appropriate headings, or separately, in preparing the annual statement.

(G. I., F. & C., Nos. 185,* dated 10th January 1883, 300, dated 16th April 1883, and 2586, dated 23rd May 1889; *vide* G. Rs. Nos. 595, dated 13th February 1883, 1638, dated 3rd May 1883, 2393, dated 20th June 1889, and 2468, dated 11th July 1891.)

* *Vide* Article 1294 of the Civil Account Code.

APPENDIX A.

[See para. 20 of the Resolution of the Government of India in the Department of Finance and Commerce, No. 185, dated 10th January 1883.]

Estimate of the probable quantity and value of Stores required from England for the use of during the official year 1884-85.

Description of Class of Stores.	Actual Expenditure for three Years.			Probable Estimated Requirements for 1884-85.						
	1880-81.	1881-82.	1882-83.	Quantity.	Rate.			Value.		
	Rs.	Rs.	Rs.		£.	s.	d.	£.	s.	d.
Iron										
Copper										
Machinery										
Canvas										
Ironmongery										
Ordnance										
Shot and Shell										
Anchors										
Cable, &c.										
Stationery *										
&c., &c.										

* It is necessary to specify the principal items of stationery, as the columns for quantity and rate cannot be filled in, but the sub-division should not be carried further than is necessary for this purpose. (G. R. No. 823, dated 1st March 1882.)

APPENDIX B.

APPEN

[See para. 23 of the Resolution of the Government of India

Annual Statement of Expenditure on Stores in the

(1) STORES MANUFACTURED IN EUROPE AND OBTAINED THROUGH THE SECRETARY OF STATE.		(2) STORES MANUFACTURED IN EUROPE BUT PURCHASED IN INDIA UNDER PARAGRAPH 3 OF GOVERNMENT OF INDIA FINANCIAL RESOLUTION No. 185, DATED 10TH JANUARY 1883.							
				ACTUAL COST IN INDIA.			ESTIMATED COST IF OBTAINED THROUGH INDIA OFFICE.		
Description or Class of Stores.*	Total cost, including charges.	Description or Class of Stores.	Number or quantity.	Average price or rate.	Incidental charges, carriage, &c.	Total cost.	Average price or rate.	Incidental charges, freight, exchange, &c.	Total cost.
	Rs.				Rs.	Rs.		Rs.	Rs.
Chemicals									
Coal									
Machinery									
Mint Stores ...									
Printing Materials ..									
Stationery									
Other articles should be grouped under appropriate headings.									

Any stores imported from England or purchased in the local market in considerable quantities which do not fall under

STORES.]

DIX B.

in the Department of Finance and Commerce, No. 185, dated 10th January 1883.

[*here enter Presidency, Province or Department*] *for the official year 188* .

(3) STORES MANUFACTURED IN INDIA AND SUBSTITUTED FOR STORES FORMERLY IMPORTED THROUGH SECRETARY OF STATE.

Description or Class of Stores.*	Number or quantity.	Actual cost in India.			Estimated cost if obtained through India Office.			Difference	
		Average price or rate.	Incidental charges, carriage, &c.	Total cost.	Average price or rate.	Incidental charges, freight, exchange, &c.	Total cost.	Gain.	Loss.
			Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
AGRICULTURAL IMPLEMENTS—									
Axes									
Bill hooks									
(*as in Appendix C.*)									
BUILDING AND ENGINEERING MATERIALS—									
Portland cement ...									
(*and so on as in Appendix C.*)									

any of the headings given in this column or in Appendix C should be separately entered under appropriate headings.

APPENDIX C.

(See para. 26 of the Resolution of the Government of India, Department of Finance and Commerce, No. 185, dated 10th January 1883.

List of Articles which can be procured of Indian manufacture.

Names of Articles.	Source from which obtainable of local manufacture, so far as known.
A.	
AGRICULTURAL IMPLEMENTS—	
Axes	Canal Foundry and Workshops, Roorkee, Jessop and Company, Calcutta.
Baskets, wire	
Bill hooks	
Buckets	
Forks	
Harrows	
Knives	
Kodalies	
Pick-axes	
Pots, watering	
Rakes	
Rollers	
Scythes	
Shears	
Shovels	
Spades	
APPAREL—	
Badges	
Buttons *	
Caps, forage (for police)...	
Coats and caps, waterproof.	
Lace, gold	Largely made at Delhi, Agra and Lucknow, and in Calcutta.
„ silver	
ARMS—	
Scabbards	Extensively manufactured in the North-Western Provinces and Punjáb.
Swords	
B.	
BUILDING AND ENGINEERING MATERIALS—	
Compasses	Canal Foundry and Workshops, Roorkee.
Gypsum	Indian Portland Cement Company, Calcutta (Messrs. Burn & Co.)
Portland cement... ...	
C.	
CABINETWARE AND FURNITURE—	
Envelope stands... ...	
Stationery cabinets ...	
Brooms	
CANVAS	United Spinning and Weaving Company, Bombay, and other Cotton Mills at Bombay.

Names of Articles.	Source from which obtainable of local manufacture, so far as known.
CHEMICAL PRODUCTS AND DRUGS AND MEDICINES—	
Acid, boracic	Most of the chemicals are made at Cossipore Chemical Works, Calcutta, belonging to Dr. Waldie. Hyoscyamus can be procured from the Botanical Gardens at Saharanpur, North-Western Provinces, and from the Botanical Gardens at Ganeshkhind, Poona. Jalap and peppermint can be procured from the Government Gardens at Ootacamund.
„ hydrochloric, pure.	
„ hydrochloric, commercial ...	
„ hydrochloric, Purvis', tested.	
„ nitric, pure ...	
„ „ commercial.	
„ sulphuric, pure ...	
„ „ common.	
Aloe, socotrina... ...	
Alum	
Ammoniacum	
Ammoniac chloride, salammoniac	
„ liquor ...	
„ „ acetatis.	
„ „ fortissimus.	
Antimony, black ...	
„ metal ...	
„ oxide ...	
„ sulphide ...	
„ sulphuric ...	
Arsenic	
Assafœtida	
Blistering flies (mylabris cichorii).	
Borax	
Calcium, chloride of ...	
Calumba root	
Camphor	
„ oxide, black ...	
Cardamom seeds ...	
Caraway seeds ...	
Cassia pulv.	
Castor-oil	
Catechu	
Chloroform, methylated	
Cinchona	
Cinnamon bark ...	
Cloves	
Copper, black, oxide of.	
„ nitrate of ...	
„ oxide, pure ...	
„ „ granulated.	
„ sulphate * ...	
Coriander seed ...	
Cubebs	
Ether, rectified ...	
„ sulphuric ...	
Ferri, sulphas	
Gamboge	

* These articles are not at present regularly manufactured in India, but can be made to order, and probably would be manufactured, were there any regular demand for them.

List of Articles which can be procured of Indian manufacture—*continued.*

Names of Articles.	Source from which obtainable of local manufacture, so far as known.
C—*continued.*	
CHEMICAL PRODUCTS AND DRUGS AND MEDICINES—*continued.*	
Ginger, dry	Most of the chemicals are made at Cossipore Chemical Works, Calcutta, belonging to Dr. Waldie. Hyoscyamus can be procured from the Botanical Gardens at Saharanpur, North-Western Provinces, and from the Botanical Gardens at Ganeshkhind, Poona. Jalap and peppermint can be procured from the Government Gardens at Ootacamund.
Gold, chloride of... ...	
Gum, acacia	
„ benzoin	
„ mastiche	
„ myrrh	
„ tragacanth ...	
Hyoscyamus, extract of...	
„ leaves ...	
Iron, oxide of	
„ perchloride (crystallized) ...	
„ peroxide of ...	
„ persulphate ...	
„ sulphate	
Jalap	
Kameyla	
Kousso	
Liquorice root	
Morphia acetas	
„ hydrochloras ...	
Narcotine...	
Nitre	
Nutmegs	
Nuxvomica	
Oak bark	
Oil, cajeputi	
„ poppy	
„ chaulmugra	
„ croton	
Opium, cake, medical ...	
„ powder	
Peppermint	
Petroleum	
Plaster of Paris	
Rose confect	
Rose-water	
Saltpetre	
Senna leaves	
Silver, cyanide of ...	
„ nitrate of, crystal...	
„ „ common .	
„ „ fused ...	
Spirit ether nitrosi ...	
Ununtamul	
Wax (vegetable), white ...	
Zinc, chloride of	
COAL AND COKE, &c.—	
Coal *	
Coke *	

Names of Articles.	Source from which obtainable of local manufacture, so far as known.
C—*continued.*	
COAL AND COKE, &c.—*continued.*	
Charcoal, animal ...	
„ pure ...	
„ wood ...	
CORDAGE AND ROPE OF VEGETABLE FIBRE—	
Cord	Messrs. Ahmuty & Co., and W. H. Harton & Co. of Calcutta.
Fishing line	
House „	
Log „	
Rat „	
Oakum	
Rope	
„ Coir	
„ Hemp, tarred ...	
„ Manilla	
Roping, twine	
Twine	
COTTON AND LINEN GOODS—	
Braids	The Cotton Mills in Bombay and Cawnpore.
Calico	
Chintz	
Cloth, cotton, of sorts ...	
Coats, drill (blue and kháki)	
Cord, cotton	
„ shoulder	
Cotton thread for sewing	
Cotton packing ...	
„ twist	
Dhoties, grey, cotton ...	
Drills, unbleached and dyed...	
Duck	
Dungri cloth	
Dusters	
Jumpers, drill	
Kháki cloth	
Long cloths	
Mule twist thread ...	
Mulmul	
Muslin	
Putsoes or dhoties ...	
Rumals	
Saloo, red	
Sheeting	
Shirtings	
Tape	
Towels	
Turbans	
Wicks for lamps of all descriptions	

* Applicable at present only to places where it is advantageous to obtain supplies from the coal mines in Bengal.

List of Articles which can be procured of Indian manufacture—*continued.*

Names of Articles.	Source from which obtainable of local manufacture, so far as known.
E.	
EARTHENWARE AND PORCELAIN—	
Basins, porcelain ...	Raniganj Pottery Works (Messrs. Burn & Co.), Mercara Pottery, Coorg (Mr. H. R. East).
Cups ...	
Dishes ...	
Filters ...	
Jugs ...	
Pans ...	
Pots, earthen ...	
Saucers, colour ...	
Slabs „ ...	
G.	
GLASS AND GLASSWARE—	
Gum bottles ...	
Ink pots ...	
Retorts ...	
H.	
HARDWARE AND CUTLERY—	
Adzes ...	Canal Foundry and Workshops, Roorkee; Postal Workshop, Aligarh; Messrs. Apcar & Co., Burn & Co., Jessop & Co., Ahmuty & Co., Anunto Ram Dhur & Co., of Calcutta; Messrs. Fraser and Miller, and Messrs. Richardson and Cruddas, of Bombay. Bull's-eye lanterns are made at Delhi. Good locks are made by A. Sankaralingam Achari, Dindigul, Madura district, Madras, and by Das & Co., Chitpore Lock Manufactory, Calcutta.
Anvils, small, watchmaker's ...	
Badges ...	
Balances ...	
Bayonets ...	
Bells ...	
Blocks, single and double	
Bodkins ...	
Bolts, brass and iron ...	
Bradawls* ...	
Brass hands, punkah ...	
„ lamps ...	
Call bells ...	
Candlesticks ...	
Coach screws, for brackets* ...	
Cocks, brass (delivery) ...	
Crucibles ...	
Hammers (all kinds) ...	
Handles, brass ...	
Hatchets ...	
Hinges ...	
Hooks for carbines ...	
Knives ...	
Lamps of sorts ...	
Lanterns „ ...	
Locks* „ ...	
„ pad ...	
Nippers ...	
Nuts* ...	
Oil-feeders ...	

Names of Articles.	Source from which obtainable of local manufacture, so far as known.
H—*continued.*	
HARDWARE AND CUTLERY—*continued.*	
Pestles and mortars ...	Canal Foundry and Workshops, Roorkee; Postal Workshop, Aligarh; Messrs. Apcar & Co., Burn & Co., Jessop & Co., Ahmuty & Co., Anunto Ram Dhur & Co., of Calcutta; Messrs. Fraser and Miller, and Messrs. Richardson and Cruddas, of Bombay.
Pincers...	
Planes ...	
Pliers, assorted ...	
Rings, iron and brass ...	
„ for keys ...	
Rules, foot * ...	
Safes, iron * ...	
Scales and weights (all sizes) ...	
Scissors ...	
Screw drivers ...	
Sieves (assorted) ...	
Spatula ...	
Stoves ...	
Taps and dies* ...	
Trowels ...	
Tweezers ...	
Vices, bench * ...	
„ hand ...	
„ pin with screw ...	
Weighing machines, for letters and parcels ...	
Weights ...	
Wheels, punkah, brass	
Wrenches ...	
HEMP—	
Spun yarn ...	See Cordage.
„ tarred ...	
HIDES AND SKINS—	
Hides ...	See Leather.
Skins ...	
L.	
LEATHER AND LEATHER GOODS—	
Ball bags ...	Messrs. Tuck, Harvey & Co., Foy Brothers, and Cooper, Allen & Co., of Cawnpore; Mr. F. Rowland, of Bombay; Messrs. Maurice, Fielman & Co., Tangra Tannery, Calcutta.
Batons, frog ...	
Bellows ...	
Belting for driving machines ...	
Belts of sorts ...	
Delivery hose, leather ...	
Covers, leather...	
Havresacks ...	
Laces, leather ...	

* These articles are not at present regularly manufactured in India, but can be made to order, and probably would be manufactured, were there any regular demand for them.

List of Articles which can be procured of Indian manufacture—*continued.*

Names of Articles.	Source from which obtainable of local manufacture, so far as known.
L—*continued*	
LEATHER AND LEATHER GOODS—*continued.*	
Leather	Messrs. Tuck, Harvey & Co., Foy Brothers, and Cooper, Allen & Co., of Cawnpore; Mr. F. Rowland, of Bombay; Messrs. Maurice, Fielman & Co., Tangra Tannery, Calcutta.
Pads	
Patees	
Pataras	
Postal bags	
Pouches, ammunition ...	
„ cap	
Saddlery, camel	
„ horse ...	
Slings for carbines ...	
„ „ muskets ...	
Talwar, frog	
Writing cases, leather ...	
LIQUORS, &c.—	
Beer	The several Indian breweries.
Rum	Messrs. Ahmuty & Co., Calcutta; Rosa Factory (Messrs. Carew & Co.,) Shahjahanpore; Aska Distillery, Ganjam.
Spirits, methylated ...	
„ of wine rectified ...	
M.	
METALS, BRASS—	
Hoops, Brass	See Hardware, &c.
Pipes „	
Taps „	
METALS, COPPER—	
Copper leaf (books) ...	
METALS, IRON—	
Anchors, small	
Chains, galvanized, with arrows ...	
„ iron	
„ all other sorts (galvanized or not galvanized) ...	
Clip hooks	
Compasses	
Crowbars	
Drums, iron, galvanized or not (for oil)	

Names of Articles.	Source from which obtainable of local manufacture, so far as known.
M—*continued.*	
METALS, IRON—*contd.*	
Filings	See Hardware, &c.
Grapnels	
Handcuffs	
Hand-saws	
Jumpers, iron	
Marlin spikes	
Pipes, gas *	
Pipes and tanks, iron ...	
„ „ galvanized iron*	
Pulleys, cast iron ...	
Rivets*	
Spears	
Stand, iron tripod ...	
Thimbles, iron	
Washers	
METALS, TIN—	
Boxes, tin	Largely made in the Indian bazárs.
Cans, tin	
Cases, tin, for maps ...	
Ingots, imported from the Straits Settlements	
Sand boxes, tin ...	Ditto.
O.	
OILS—	
Castor oil	The Gourepore Co., Limited, Calcutta; Messrs. Tuck, Harvey & Co., Cawnpore; and the Punjáb Steam Mills Co., Lahore.
Cocoanut „	
Linseed „ (boiled) ...	
„ (raw) ...	
Mustard „	
Sweet „	
Turpentine „	
P.	
PAINTS AND COLOURS—	
Lamp, black	
Lead, red	
„ white	
Paint, black	
Polish	
Varnish, copal, Japan, &c.*	

* These articles are not at present regularly manufactured in India, but can be made to order, and probably would be manufactured, were there any regular demand for them.

List of Articles which can be procured of Indian manufacture—*continued.*

Names of Articles.	Source from which obtainable of local manufacture, so far as known.
P—*continued.*	
PAPER AND PASTE BOARD—	
Paper, brown	Bally Paper Mills, Calcutta. Scindia Paper Mills, Gwalior. Upper India Paper Mills, Lucknow. Girgaon Paper Mills, Bombay.
„ blotting	
„ cartridge	
„ packing	
Paste boards	Kurreem Bux Brothers, Calcutta. A. B. DeNigri, Calcutta.
Straw „	
PRINTING AND LITHOGRAPHING MATERIALS—	
Case racks	
Centre pieces, brass ...	
Chases	
„ cast-iron	
Composing sticks (gun-metal)	
Cylindrical inking tables	
Footsticks, iron	
Forme racks	
Galleys, brass, with wooden rims ...	
„ large, brass bottomed... ...	
Imposing slabs	
„ „ wooden frames for	
Imposing table, iron ...	
Lye	
„ jars, portable, cast-iron, with false bottom .	
Mallets, book	
Plainers	
Pressing boards	
Shooting sticks, iron ...	
Side „ „ ...	
Tools, Book-binder's ...	
„ stereotype picker's .	
Trough (for galley washing)	
„ for lye	
Wood-bearers	

Names of Articles.	Source from which obtainable of local manufacture, so far as known.
P—*continued.*	
PROVISIONS—	
Hog's lard	
Vinegar	
S.	
SCIENTIFIC INSTRUMENTS AND APPARATUS—	
Ring-guages	Canal Foundry and Workshops, Roorkee.
Spirit levels	
Sundials	
SILK—	
Ribbon...	Alliance Cotton and Silk Manufacturing Company, Bombay.
Tape	
Goung-boungs or turbans	
Head-bands	
SOAP—	
Soap	North-West Soap Company, Meerut; Tuck, Harvey & Co. Cawnpore; Calcutta (Garden Reach) Soap Works; Bombay Steam Soap and Candle Works.
STATIONERY—	
Envelopes	See Hardware, &c., and Penknives.
„ linen lined ...	
Erasers...	
File boards	
Glue, best, for binding .	
„ pots	
Gum Arabic	

List of Articles which can be procured of Indian manufacture—*concluded.*

Names of Articles.	Source from which obtainable of local manufacture, so far as known.
S—*continued.*	
STATIONERY—*continued.*	
Ink, writing, black ...	Dr. Waldie, Calcutta; Babu Amrito Lal Roy, Calcutta. G. D. Iyah Pillai; M. Narasimooloo Chetty; Gooerdondoss Birjubookoondoss & Co., & Theagoroya Moodelly, Madras; Mr. Kelkar of Poona; Pranlal Achrablal of Bombay.
„ „ blue-black ...	
„ „ registration, black ...	
„ „ powder, black	
„ „ red, not for registration	
„ for seals	
„ printing	
Inkstands, wooden ...	
„ pewter, round	
„ brass	
„ glass	
Knives (paper folder) ...	
Note-books	
Paper-cutters (ivory, bone or wood)	
„ weights	
Penholders (ivory) ...	
„ (other kinds)...	
Penknives...	Premchund Mistry of Kachannugger, Burdwan, Bengal.
Scissors	
Portfolios...	
Rulers, flat	
„ parallel	
„ round	
Sand	
Wax-cloth	
„ sealing	

Names of Articles.	Source from which obtainable of local manufacture, so far as known.
S—*continued.*	
STONE AND MARBLE—	
Grindstones	
Jars, stoneware, for battery	
Marble	
T.	
TALLOW—	
Candles	Bombay Steam Soap and Candle Works.
W.	
WAX—	
Bees	
Candles	
WOOLLEN GOODS—	
Blankets	Woollen Mills Co., Cawnpore; Woollen Factory, Bangalore (Mr. S. Lee); Egerton Woollen Mills, Amritsar, Punjáb.
Braid	
Broadcloth	
Bunting, assorted ...	
Capes	
Carpets	
Cloth, baize	
„ serge	
„ woollen	
Cords, woollen	
Felt	
Flannel	
Jerseys...	
Lace, woollen	

2. Some misconception appears to have arisen regarding the application of paragraph 28 of the Resolution of the Government of India, No. 185, dated 10th January 1883, to manufactured articles of iron and steel. The term "raw material" used therein, the import of which from Europe for the purpose of being worked up into finished articles was declared to be unobjectionable, was held in some quarters to apply to the bars and plates of iron and steel which are made up into bridges, roofs and other finished engineering structures. This, however, was not the intention of the Resolution. It was considered by the Government of India, in regard to manufactured articles of iron and steel, that they were classes of stores to which the objections to local purchase applied in the highest degree, mainly on the grounds: (1) that much of the material imported into India was of inferior quality; (2) that the delays that unavoidably occur even in England on account of the rejection of material would be aggravated in dndia with consequences ruinous to the contractor and most injurious to Government; (3) of the absence in India of the necessary mechanical and chemical appliances required for testing iron and steel; and (4) of the loss of the economical advantage secured by free competition, which could not be obtained in India owing to the limited number of capable firms.

On these grounds the purchase in India or the public service of manufactured articles of iron and steel was prohibited, except under the special circumstances mentioned in paragraph 3 of the Resolution in question as amended by Resolution No. 2586, dated 23rd May 1889.

Having regard, however, to the representations contained in a memorial from the representative Manufacturing Engineers and Iron Founders in India and with the view of encouraging local industries and the development of technical education, His Excellency the Governor General in Council has now resolved to modify, as a tentative measure, the existing orders prohibiting the local purchase of manufactured articles of iron and steel made up from imported materials. In so doing, the Governor General in Council desires it to be clearly understood that this relaxation of existing rules is sanctioned solely in the hope of thereby effecting economy in the public administration, both by actual saving in the cost of articles purchased locally and by avoiding the delays that are sometimes inevitable when the articles have to be procured by indent on England. It is not intended to sanction thereby a procedure in any degree of a protective nature, and firms that may obtain orders under this Resolution must be distinctly warned that no claim for compensation of any sort will be admitted in the event of its being found necessary to discontinue the practice of inviting tenders in India.

In the annexure to this Resolution is a list of articles, tenders for which may, in the opinion of

the Governor General in Council, be invited in future from local firms. It is not necessary that there should be an absolutely rigid adherence to the items specified. Tenders for any articles of the nature indicated in the list may be invited, but it should be understood that articles on which very little labour in India is required, can be best procured through the Secretary of State. It is also intended that the relaxation of the rules regarding local manufacture shall be limited to the less important supplies, *e.g.*, bridges and roofs of *small* span required for the Buildings and Roads and Irrigation Branches of the Public Works Department, and for Municipalities and District Boards. In the case of Railways under construction, the whole of the necessary supplies, as far as can be foreseen, will continue as heretofore to be procured by indent on the Secretary of State. The relaxation of the rules will refer only to articles the certain want of which could not be anticipated, and delay in supply of which would involve loss in some respect.

The following restrictions must also be rigidly enforced in all cases in order to ensure—

(1) that the articles locally supplied are not imported into India in a finished or partly finished state;

(2) that the price is not in excess of that at which similar articles could be obtained by indent on the Secretary of State; and

(3) that the quality is not inferior to that of English supplies.

I—*Firms that may be permitted to tender.*—It is evident that a most careful selection must be made of the firms allowed to tender, and only firms of recognised standing and whose shops are fitted with the necessary plant will be considered eligible. Local Governments and Administrations are therefore directed to furnish the Government of India with a list of the firms within their jurisdiction that they consider should be entitled to the privilege of tendering. The lists should state the principal machines in the shops of each firm, and the means possessed for testing both the raw material and the finished product.

II.—*Checks to ensure that the articles are manufactured in India from the raw material.*—Raw material may be understood to mean wrought-iron and steel in the form of plates and bars, cast-iron in the shape of pig, and steel forgings in the shape of bars and ingots. Local manufacture from raw material imported in these shapes may be permitted, but the contracts for all local supplies of articles of iron and steel should contain a clause insisting that the articles, with the exception of the raw material thus defined, must be made wholly in India. A certificate from the firms to which orders may be given should also accompany the delivery of each order to the effect that this clause of the contract has been

complied with. With this object in view Local Governments and Administrations should also arrange for periodical or other inspections of the Government orders under execution by the selected firms.

III.—*Check as regards the relative prices of English and Indian supplies.*—The best check will be furnished by a comparison of tenders received from Indian firms with the quartely rate lists issued by the Director General of Railways. In cases of doubt Local Governments and Administrations might ask the Director General of Stores at the India Office by telegram* for approximate rates, including the prevailing rates of freight.

* Either direct or through the Government of India according to the rules regulating the despatch of Foreign State messages.

IV.—*Testing of the raw material employed and when necessary of the finished product.*—With the system of careful selection that is prescribed, the Government of India is convinced that the selected firms would be careful to employ material of none but the best quality. To ensure this, however, the contracts should also provide for the employment of steel in the majority of cases in preference to wrought-iron, and the specification should stipulate for steel made in England by approved makers and by an approved process. In the case of articles of any importance it will be necessary, however, to test the raw material employed. It is believed that some of the engineering firms interested in local manufacture either possess or are prepared to erect the necessary testing plant. This should be insisted upon so far as possible. Another means of testing the raw material will be by sending samples for the purpose to the Railway workshops, which exist in all the large centres, and which are generally provided with some testing plant. Enquiry will be made by the Government of India in what Railway shops the necessary tests could be carried out, and the scale of fees that would be charged. Such fees would be payable by the manufacturing firms in all cases. The tests will invariably be carried out in the presence of a competent officer of the Public Works Department, and all specifications for articles to be locally supplied will specify the tests which the material employed is to undergo. To assist Local Governments and Administrations in preparing such specifications and in the carrying out of the tests, they will be furnished with copies of Professor Unwin's handbook on "The Testing of Materials of Construction." Should it subsequently be found necessary, Government will be prepared to arrange for the erection of adequate testing machinery at selected centres.

In cases where structures, such as roofs and bridges of small span, are locally manufactured, the contract should in all cases provide for the efficient testing of the finished structure before delivery, either in the shops of the manufacturer or else in those of the nearest Railway Company.

(Annexure.)

List of articles which may be made up in India from imported raw materials, subject to the restrictions specified in paragraph 5 of the Resolution.

ROOFING.

Roof trusses under 30 feet span with purlins, &c.

Ironwork for timber trusses.

Cast-iron columns of small size.

BRIDGE-WORK.

Bridges of simple design and of small span, also bridges of which only a small number of such spans of similar design are required.

Well-curbs.

Suspension rods and bond rings for wells.

Straps and bolts for timber bridges.

Pile shoes and rings.

Cast-iron cylinders and screw piles.

Petty ironwork, such as holding down bolts, &c., sizes of which cannot be known until works are started.

MISCELLANEOUS.

Cast-iron sleepers.

Cast-iron pipes, special lenghts, such as are required for closers, special bends, &c.

Wrought-iron signals.

Signal winches.

PLANT.

Workshop stores, except tool steel and varnishes.

Trolly wheels and axles.

Ironwork for trollies.

Mining tubs and buckets.

Ironwork for tip wagons.

Asphalte boilers.

Iron cisterns.

Dobbin carts.

Hand pile driving engines (all necessary ironwork.)

Grapnels.

Small mortar mills.

Concrete skips.

Wall boxes for shafting

Small cupolas.

Hand foundry ladles.

Cold and hot sets or chisels.

Snaps for rivetting.

Fire buckets for rivetting.

Dollies.

(G. I., F. & C., Nos. 2650, dated 25th June 1891, and 5178, dated 30th December 1891; *vide* G. Rs. Nos. 2498, dated 15th July 1891, and 383, dated 26th January 1892.)

3. All heads of offices should apply to the Accountant General for any information they may require regarding the mode of preparing the annual returns of expenditure on stores in the Civil Department prescribed in paragraph 23 of the Resolution of the Government of India, No. 185, dated 10th January 1883; and forward the returns to that

officer not later than 31st July in each year. (G. N. No. 2270, dated 19th June 1883.)

4. Fuel for locomotive purposes should be included in all the returns submitted annually to the Finance and Commerce Department of the Government of India in accordance with the Resolution in that Department No. 185, dated 10th January 1883. (G. I., F. & C., No. 5968, dated 5th November 1887; *vide* G. R. No. 56, dated 9th January 1888.)

5. In Part 3 of the annual return of expenditure on stores required by the Resolution of the Government of India, No. 185, dated 10th January 1883, column 5 (Total Cost) should be sub-divided into two columns in which should be shown separately (*a*) the total cost of goods obtained from Government factories and (*b*) the total cost of goods obtained from private dealers. (G. I., F. & C., No. 1407, dated 16th March 1889; *vide* G. R. No. 1494, dated 12th April 1889.)

6. In the annual returns of stores purchased in India, materials should be furnished for a comparison between local prices and prices of paper obtained through the stores office, and stores procured from Government factories should be distinguished from those obtained from private dealers. (S. of S. No. 285 (Finl.), dated 18th December 1890; *vide* G. R. No. 500, dated 12th February 1891.)

7. Care should be taken that all stores included in the column 'Stores manufactured in India and substituted for imported stores' in the annual returns of expenditure in India on stores are *bonâ fide* manufactured in India.

European stores should not be purchased in India merely to avoid the lapse of a grant. (S. of S. No. 1, Finl., dated 7th January 1892; *vide* G. R. No. 848, dated 24th February 1892.)

8. Although the figures in the annual returns of expenditure on stores purchased in India cannot be taken as absolutely correct, they ought to be so far reliable as to permit of the assumption that the general results show the extent and directions in which the instructions issued respecting the local purchase of stores are being carried into effect. (S. of S. No. 62, Finl., dated 7th April 1892, and G. I., F. & C., No. 1993, dated 12th May 1892; *vide* G. R. No. 2407, dated 10th June 1892.)

9. Samples of articles should not be forwarded with the estimates of stores required from England, which are documents connected with matters of account only. (S. of S. No. 493, dated 21st November 1872; *vide* G. R., R.D., No. 680, dated 6th February 1873.)

10. As regards articles charged to 'Provincial Revenues,' the annual estimates of stores should be forwarded by the Government of Bombay direct to the India Office instead of through the Government of India. (G. R., F. & C., No. 770, dated 6th

May 1884; *vide* G. R. No. 2046, dated 16th June 1884.)

11. The attention of heads of departments submitting indents for stores from England is invited to the orders contained in paragraphs 20 and 21 of the Resolution of the Government of India, No. 185, dated 10th January 1883, regarding the preparation and submission of the estimates of stores. The attainment of the object for which these estimates are required depends on their being submitted in time. The officers concerned should therefore observe great punctuality and explain the cause of delay in any case in which the estimates are submitted after the prescribed date, *viz.*, the 1st of August. All estimates should be forwarded direct to the Financial Department and not to the departments to which the officers submitting them are immediately subordinate, nor through the Accountant General.

Great attention should be paid to the preparation of these estimates. They should not be confounded with the returns showing expenditure on stores, which are quite distinct and which are to be submitted annually in accordance with paragraph 23 of the Resolution of the Government of India above quoted. Estimates of woollens for Police or peons' clothing should not be entered in the estimates pending the result of the enquiry now being made under the orders of the Secretary of State as to the possibility of procuring these supplies from Indian manufactories. Similarly mathematical instruments and other articles which can be procured from the Mathematical Instrument Depôts at Bombay and Calcutta should not be included in the estimates. All articles of stationery supplied to public offices from the stationery stores are included by the Superintendent of Stationery in the consolidated estimate submitted by him and they need not therefore be entered by officers in their estimates.

It is not compulsory on Excluded Local Funds to obtain stores required by them through the Home Government, but if they desire to avail themselves of Government Agency, estimates in the regular form should be submitted.

(G. C. No. 2119, dated 20th July 1886, and G. R. No. 1974, dated 7th June 1890.)

12. The following instructions should be observed by the various indenting departments in the preparation of the forecasts of their probable annual requirements in respect of stores from England :—

(*a*) The forecasts are intended to show the probable amount to be expended in England in the next ensuing financial year, *i. e.*, from the 1st April to the 31st of March following the date of their receipt. As an interval must of necessity elapse between the receipt of an indent and the payment for the stores therein demanded, it may, as a general rule, be assumed that stores for which

the indents are received in this office between the 1st of January and the 31st of March will not be paid for until the following financial year.

(*b*) The cost of the stores only should be estimated, as an addition will be made in this office to cover cost of freight.

(*c*) A forecast of the annual indent may not always be sufficient. An addition, based on the experience of former years, should be made, when necessary, to cover supplementary demands.

(*d*) The forecast should not contain a number of unpriced items. As far as circumstances will allow, the probable cost of the stores should be given.

(*e*) No elaborate details are required, the essential point being the total amount of contemplated expenditure. This should be clearly shown, and any sub-division or explanation that is necessary may be appended. Attention should be specially drawn to any large and exceptional anticipated expenditure.

(*f*) The amount should be given in English currency, so that there may be no misunderstanding as to the cost in sterling money in this country, on which the estimate is based.

(*g*) Each forecast should show clearly the head of service to which the stores are to be charged in the Home Accounts.

(*h*) The forecasts for the financial year (which should be written on foolscap paper) should reach the India Office not later than the first week in November of the preceding year.

These instructions have reference to the annual forecasts only. But it is further desirable, for the same reasons as are given above in clause (*f*), that indenting officers should be instructed to state the estimated prices in their indents in English currency. The detailed prices should be exclusive of freight; but it appears desirable, for guidance as to the provision to be made in the Budget in India for the total cost of stores sent from England, that, when practicable, a lump sum should be added to that estimate on account of freight.

(S. of S. No. 100, dated 31st March 1887; *vide* G. R. No. 1381, dated 1st June 1887.)

13. In all cases when the prices of articles indented for from England are not known in India, and the supply thereof is not to be dependent on the estimate of the cost, a note to that effect may be made on the indent. (S. of S. No. 524, dated 21st October 1875; *vide* G. R. No. 12, dated 3rd January 1876.)

14. Officers indenting for stores are reminded that a full and accurate description of each article should be given in the indent itself, and that, as a rule, it should not be left either to the superior authorities in India or to the Secretary of State to ascertain what is wanted by reference to ac-

companying correspondence. Usually such correspondence need not be sent with the indent; but if in any case its transmission appears necessary, then there should be a particular reference to it upon the face of the indent so as to ensure that it shall not be overlooked. (G. I., F. D., No. 1089, dated 27th June 1876; *vide* G. R. No. 2886, dated 10th July 1876.)

15. It is most important that complaints of the delays involved in obtaining stores, through the Store Department of the India Office, should be specifically communicated to the Secretary of State for investigation as they arise. When complaints are made of the quality of the stores it is desirable that samples of the articles complained of should be also forwarded, and when a comparison is instituted between local purchases and those of the India Office it is essential that the particulars regarding the former should include samples showing the quality of the articles purchased locally. (S. of S. No. 27, dated 18th August 1881; *vide* G. R. No. 4017, dated 29th October 1881.)

16. The cost of the indents for stores required for schools and colleges should be charged to Provincial services. (G.I., F. & C., No. 282, dated 18th January 1882; *vide* G. R. No. 394, dated 3rd February 1882.)

17. When practicable, explanatory reports similar to those from the Superintendent, Mathematical Instrument Department, and the officer in charge of the Photographic Branch Office, which accompanied the despatch from the Government of India to the Secretary of State, No. 1, dated 31st October 1881, should be transmitted with indents for European stores. (S. of S. No. 6, dated 19th January 1882; *vide* G. R. No. 1527, dated 26th April 1882.)

18. In indents for stores from England the necessary particulars should be inserted in the columns of the indent headed 'Established proportion,' 'Number or quantity in store,' 'Number or quantity due on previous indents,' 'Rate and value of the number or quantity now indented for,' or an explanation furnished of the reason for their omission. (S. of S. No. 48, dated 28th September 1882; *vide* G. R. No. 4482, dated 22nd November 1882.)

19. In indents on the India Office for stores English weights and measures should be quoted (S. of S. No. 8, dated 7th February 1884; *vide* G. R., No. 1266, dated 4th April 1884.)

20. As provided in the Resolution of the Government of India, Finance and Commerce Department, No. 185, dated 10th January 1883, the various columns in indents for articles of European manufacture should be duly filled up, or the reasons for the omission explained. (Letter from the Director General of Stores, India Office, No. 499, dated 15th February 1886; *vide* G. R., R. D., No. 2653, dated 7th April 1886.)

21. As regards stores required from England, articles of the same description or stores of the same character should not be indented for in separate indents at very short intervals, as such a course leads to a multiplication of the work of the Store Department of the India Office, and is not conducive to economy. It should, therefore, be avoided in future, unless rendered necessary by some emergency, in which case an explanation should be given in forwarding the indent. (S. of S. No. 21 (Finl.), dated 29th August 1889; *vide* G. R., R. D., No. 7872, dated 18th October 1889.)

22. Indenting officers in India are authorized to correspond direct with the Director General of Stores at the India Office in all matters of detail connected with the supply of the articles required by them. It must be clearly understood that such correspondence is to be restricted to giving or seeking information connected with entries in indents, such as would not properly require a reference to the Local Government or Secretary of State for India in Council. (G. I., F. & C., No. 3512 dated 16th October 1885; *vide* G. R. No. 3074, dated 4th November 1885.)

23. It is not desirable that any communications should be directly addressed by officers in India to engineers or manufacturers in England with a view to obtaining their assistance in the supply of any stores. Their effect may be to hamper the action of the India Office in taking the steps of which the Secretary of State may approve for the supply of stores, and any preliminary enquiry which may be thought desirable should therefore be addressed to the Secretary of State or to the Director General of Stores. (S. of S. No. 3, Finl., dated 7th February 1889; *vide* G. R. No. 1431, dated 5th April 1889.)

24. Indents on the India Office for stores chargeable to "Provincial" should be submitted to Government through the Accountant General, who will furnish, in addition to the report usually made by him, a certificate that budget provision exists to meet the charge. The 15th of May in each year is fixed as the date on which indents for the India Office should be submitted. The Accountant General should communicate the budget allotments for stores required from England to estimating officers by the 15th April of each year. (G. R. No. 2816, dated 10th September 1888.)

25. It is the practice to insert in the packing accounts of stores shipped in England for India, the weight of the packages on shipment.

The principal object of giving this infromation is in order that, by weighing the packages on arrival, any deficiency in the contents may be discovered and a column is provided in the form of the packing account for the insertion of the weight of the packages upon receipt in India.

This column is very rarely filled up in the packing accounts returned to this office, as it is probably

found inconvenient or impracticable to weigh every package on arrival. But it is thought that cases or packages containing either articles of value, or stores especially liable to theft, such as wine and bottled beer, or printed documents, in which deficiencies have of late been most frequently reported, might be weighed without difficulty, and that an additional means of tracing or accounting for any loss or deficiency would thus be afforded.

The attention of the officers concerned is drawn to the desirability of weighing all packages on arrival, whenever practicable, and of inserting the weight in the column left in the duplicate packing account for that purpose.

It is important that the packages should be opened in the actual presence of the members of the Committee of Survey, as directed in paragraph 3 of the Regulations in the packing account, in order to ensure that there may be no tampering with the contents in the interval which elapses between the opening of the packages and the examination of the stores by the Committee.

When it is considered advisable that stores which have been lost or damaged should be at once replaced, a special indent should be submitted, as otherwise steps will not be taken to resupply such stores. (S. of S. No. 3, dated 13th April 1882 ; *vide* G. R. No. 1847, dated 17th May 1882.)

26. The last paragraph of the foregoing order was intended specially to deal with cases of loss or damage detected after the arrival of the ship, which it was necessary to make good at once. But in all instances where losses occurring on the voyage are known in England, steps will at once be taken to replace the stores. Should any loss, however, be reported in India, which may be thought not to be already within the knowledge of the India Office, a special indent should, when necessary, be submitted, care being taken to specify the reason of the fresh demand in order that the possibility of a duplicate supply may be avoided. (S. of S. No. 7, dated 24th August 1882 ; *vide* G. R. No. 3975, dated 18th October 1882.)

27. When recoveries are made in India for damage to, or short deliveries of, Government stores, the packing accounts returned to the India Office should bear the following stamped certificate :—

Office of Accountant General, { Bengal. Bombay. Madras. British Burma. }

Recovered Rs._____

*Date*_____ _____

Accountant General.

When no freight is payable in India, and no recoveries can therefore be made, a certificate to that effect should similarly be stamped on the packing accounts.

(G. I., F. & C., No. 1685, dated 27th June 1883; *vide* G. Rs. Nos. 2770, dated 31st July 1883, and 705-A., dated 22nd February 1884.)

28. In consequence of frequent complaints having been made, in returned packing accounts, of the non-receipt of packages despatched by parcel post, the charges for postage will no longer be prepaid in England. These orders do not apply to presentation books, the postage on which will continue to be prepaid. (S. of S. No. 5, Finl. (Stores), dated 4th May 1882; *vide* G. R. No. 2087, dated 7th June 1882.)

29. The duplicate packing accounts should be returned to the India Office as soon as possible for the information and guidance of the Store Department and for audit purposes. (S. of S. No. 14 (Stores), dated 10th September 1885; *vide* G. R. No. 284, dated 4th February 1886.)

1. Port Store-keeper, Bombay.
2. Do. Karáchi.
3. Executive Commissariat Officer, Presidency.
4. Do. do. Karáchi.
5. Do. do. Aden.
6. Superintendent of Stationery, Bombay.
7. Do. of Stamps, do.
8. Do. Government Central Press.
9. Curator, Government Central Book Depôt.
10. Mint Master, Bombay.
11. Superintendent, Government Observatory.
12. Comptroller of Military Accounts, Poona.
13. Superintendent of Army Clothing.
14. All the Departments of the Secretariat.
15. Officer in charge Constructions, Stores, Telegraph Department, Bombay.
16. Commissioner, Central Division.
17. Do. Northern do.
18. Do. Southern do.
19. Master Attendant, Karáchi.
20. Superintendent, Gin Repairing Factory Department, Dhárwár.
21. Meteorological Reporter, Bombay.
22. Post Master General.
23. University Registrar.
24. Principal, Elphinstone College, Bombay.
25. Director of Public Instruction, Poona.
26. Marine Store-keeper, Bombay.
27. Executive Engineer, Presidency.
28. Private Secretary to His Excellency the Governor.

Note.—The officers and departments enumerated in the margin who usually receive packing accounts should allow no delay to occur in their offices in the return of the packing accounts to the Accountant General. In the case of Aden, the Political Resident should, as usual, send the packing account direct to the Secretary of State for India. (G. R., G. D., No. 3592, dated 28th October 1881.)

30. Officers of all Departments should bear in mind the importance of the early transmission to the Accountant General of delivery reports, duplicate packing accounts and advices intimating the value of any damaged articles which is to be deducted from the freight claim. (G. R. No. 2947, dated 5th August 1889.)

31. The following are the conditions for freight and conveyance of stores despatched to India by the India Office:—

Note.—The term 'Owner,' used in the following conditions is to be understood as signifying the registered owner or owners, or the person or persons on whose behalf the vessel is tendered.

1. The vessel is to be tight, staunch, strong, fully equipped, efficiently manned, and in every way fitted for the voyage, and must sail under the British flag. She must be properly laden, and to a safe draught of water.

2. No vessel which is not classed A1 at Lloyd's, or red or black in the Liverpool registry, or which

does not hold a Board of Trade passenger certificate, will be accepted without survey. The Secretary of State for India in Council, however, reserves to himself the right of having any vessel surveyed, and of rejecting any vessel without assigning a reason.

3. Should the vessel not be ready to load or to sail by the dates stated in the tender, the owner will be liable to pay to the Secretary of State in Council the sum of £10 as liquidated damages for each day's delay in either event, provided the delay shall not have been caused by any default on the part of the Government. The Secretary of State in Council may deduct these damages from the amount payable for freight.

4. The stores will be sent alongside the vessel in the loading-dock mentioned in the tender as soon as practicable after the day fixed for loading but not later than 14 days after the acceptance of the tender. The owner will receive and ship the stores as they are sent alongside, and will hold the Secretary of State in Council free from all claims for demurrage on steamer, craft, or wagon alongside.

5. The owner is to provide all necessary machinery, tackle, &c., and to bear any other expenses (including enlargement of hatchways, &c.) that may be required for taking and showing the stores on board and delivering the same overside in India.

6. Acids or other stores to be kept on deck must be stowed to the satisfaction of the officers of Store Department.

7. Vessels carrying malt liquor must be ventilated to the satisfaction of the Surveyor appointed by the Secretary of State in Council. Malt liquor is not to be stowed by night, except with the sanction of the Surveyor. In iron vessels it must be stowed in the lower hold, and in steam vessels forward of the engines. The coins for its proper stowage and all the dunnage wood used on board the vessel must be approved by the Surveyor.

8. Gunpowder, ammunition, or other explosives as defined by Section 3 of the Explosives Act, 1875, must be stowed in accordance with Admiralty Regulations; and all magazines provided by the owner under these Regulations must be approved by the Surveyor appointed by the Secretary of State in Council.

Notice in writing must be given to the Superintendent, India Store Depôt, Belvedere Road, Lambeth, three clear days before the vessel will be ready to receive the stores mentioned in the clause.

9. No petroleum, guano, green hides, creosote or creosoted goods, or other deleterious cargo, are to be shipped on private account in vessels engaged to carry malt liquor, provisions, or medical stores. No gunpowder, ammunition, or other explosives, as defined by Section 3 of the Explosives Act, 1875, matches, fuzes, or dangerous chemicals,

are to be shipped in any vessel on private account except under a certificate from the Surveyor appointed by the Secretary of State in Council permitting the shipment of such explosives or dangerous stores which must be stowed to the satisfaction of such Surveyor, and in accordance with Admiralty Regulations. Coals or coke are not to be taken in vessels carrying malt liquor, except under like permission and certificate of the Surveyor, unless they are stowed in a separate compartment in iron vessels. In the event of a breach of all or any one of the provisions of this clause, the owner will be liable to forfeit the freight, and to make good all loss or damage sustained by the Secretary of State in Council.

10. Bills of lading, in the annexed India Office form, shall be signed by the master, or other competent person producing the master's written authority to sign on his behalf. In London they are to be signed at the office of the Superintendent, India Store Depôt, Belvedere Road, Lambeth.

11. Should the owner fail to take by the vessel named the stores contracted for, or any portion thereof sent alongside, as provided in Clause 4, the Secretary of State in Council shall have the right to forward the stores so not taken by any other vessel or route, and to charge to the owner, or deduct from the amount payable for freight, any demurrage and additional freight he may incur by so doing, and also all other additional expenses of whatsoever kind caused by or arising out of the owner's default.

12. The stores will be taken from alongside the vessel in India by the officers of Government upon notice being given to them by the master that he is ready to deliver, but it shall be optional for the officers of the Government not to take delivery, until twenty-four hours after receipt of such notice, in which case the master shall be informed accordingly; and the stores shall be delivered as the officers of Government may direct and into boats alongside or on to wharves or jetties as they may require.

13. Subject* to the performance of the contract in accordance with the foregoing provisions and with the annexed tender, freight will be payable as follows: *viz.*, four-fifths thereof in England within 21 days after the bills of lading are signed and the vessel has left the port; and the remaining one-fifth shall, subject to the deductions hereinafter mentioned, be payable in India in Indian currency (at the rate of exchange† of 1*s.* 7½*d.* per rupee) to

* This clause leaves to the officers of Government the right of determining what is the amount of loss, if any, *primâ facie* to be deducted from the freight payable in India, but of course it would in any case be open to the owners to appeal in a proper manner against any decision so come to. (S. of S. No. 2, dated the 3rd February 1881; *vide* G. R. No. 779, dated 1st March 1881.)

† This is subject to alterations at the commencement of each financial year. *(Ibid.)*

the master or his order on production of a certificate of the officers of Government of the due delivery of the stores, according to the tenor of the bill of lading, and in accordance with these conditions. In the event of any loss being sustained by Government by reason of any injury to the stores, or of any deficiency in the quantity delivered, not covered by the printed exceptions in the bill of lading, the Government may deduct the value of such loss, at the above rate of exchange, from the portion of the freight payable in India, or, if necessary, recover the same from the owner. If the freight, together with any other freight payable in respect of any other stores shipped by the Secretary of State in Council on board the vessel, for the same voyage and port, does not exceed £50, the whole will be paid in England. No charge will be allowed under the head of 'Primage.'

14. Any claim for average is to be settled according to the custom at Lloyd's.

15. The owner is not to be a member of the House of Commons, such person being by Act 22, Geo. 3, Cap. 45, neither alone nor jointly with any other person, competent to enter into the contract, which will be made upon the condition that no such member is to be admitted to any share or part thereof, or to any benefit or advantage to arise therefrom. This will not, however, extend to any incorporated trading company tendering in its corporate capacity for the benefit of such company.

N.B.—The Secretary of State for India in Council reserves the right of rejecting any and all tenders without assigning a reason.

[*All blanks must be filled up by the Tenderers.*]

TENDER FOR FREIGHT AND CONVEYANCE OF STORES.

From _____ *to* _____ *viâ* _____

Name of vessel, and of owner.	Class, and in what register.	If Board of Trade certificate, date when it will expire.	Gross register tonnage.	Nominal horse-power.	Dock where now lying, and where to load.	When vessel will be ready.			Intermediate ports, if any, at which vessel will call.
						For survey.	To load.	To sail.	

On behalf of the owner,* we do hereby offer to convey, for the Secretary of State for India in Council, upon the above

* The words "On behalf of the owner" are to be struck out, and the word "Owner" substituted for "Brokers," if the vessel is tendered directly by the owner.

conditions, the under-mentioned estimated quantities of stores by the above* vessel from to , *viâ* , at the following rates :—

*Steam or Sailing.

Tons estimated.		Description of Stores.	Rate of Freight per ton.	
Weight.	Measurement.		Weight.	Measurement.

And we agree to abide by this tender, should its acceptance be signified to us within *three days* after the day appointed for its receipt.

Should we withdraw this tender before the expiration of such three days, we agree to pay, as liquidated damages by reason thereof, the sum of 5 shillings per ton for every ton of the above estimated quantities of stores.

Signature _____, Brokers.†
Address _____
Dated the _____ 188

† To be signed by the owner unless the broker attaches to the tender an authority from the owner to sign on his behalf.

†

do hereby authorize to agree with the Secretary of State for India in Council for the freight and conveyance of the above stores on the above terms and conditions.

Signature _____, Owner.
Address _____
Dated the _____ 188

To the Secretary of State for India in Council,
India Office, London.

India Office Form of Bill of Lading.

Shipped in good order and condition, by the Secretary of State for India in Council, on board the vessel called the

whereof is Master for this present voyage and now lying in , and bound for

being marked and numbered as in the margin, and are to be delivered in the like good order and condition at the aforesaid port of (the act of God, the Queen's enemies, fire, and all and every other dangers and accidents of the seas, rivers, and navigation, of what nature and kind soever during the said voyage, always excepted), unto the there resident, or to their assigns, *freight* being payable at the rate and upon the terms mentioned in the agreement for the conveyance of the stores.

† The words "On behalf of the owner" are to be struck out, and the word "Owner" substituted for "Brokers," if the vessel is tendered directly by the owner.

In witness whereof the Master of the said vessel hath affirmed to three bills of lading, all of this tenor and date; the one of which being accomplished, the other two to stand void.

Dated in *the* 188 .

(S. of S. No. 2 (Finl.), dated 3rd February 1881; *vide* G. R. No. 779, dated 1st March 1881; S. of S. to G. I. No. 43, dated 4th September 1884; *vide* G. R. No. 3604, dated 6th November 1884; and S. of S. No. 7 (Finl.), dated 16th April 1891; *vide* G. R. No. 1807, dated 20th May 1891.)

32. The Secretary of State has authorized the addition of a provision to the condition for freight of stores and to the forms of charter party, which render an average bond unnecessary, and effectually bar claims of shipowners or agents to have questions of general average contributions settled in India without reference to the India Office. All future claims to general average contribution should invariably be referred to the India Office. (G. I., F. & C., No. 708, dated the 8th May 1885; *vide* G. R. No. 1538, dated 23rd idem.)

33. The excess over £ 20,000, when the value of the Government stores shipped to India in any vessel exceeds that amount, will be insured, and copies of the policies, when such insurances are effected on stores shipped to Bombay, will be forwarded to the Accountant General. (S. of S. No. 5, Finl., dated the 12th April 1883; *vide* G. R. No. 1796, dated 12th May 1883.)

34. The recoveries in India on account of damages or short deliveries of stores shipped from England for Government by the Secretary of State should be made at the annual rate fixed for the adjustment of financial transactions between the Imperial and Indian Governments. (G. I., F. & C., No. 1969, dated 4th July 1884; *vide* G. R. No. 2567, dated 24th idem.)

35. Small consignments of books and parcels for transmission to India will be sent in cases to Bombay, to be thence distributed to the various addresses. They will be sent out ready packed and addressed for transmission by post, and the cases will be addressed to the Superintendent of Stationery, Bombay, a list of contents being sent in each case. When, however, the consignment for any one officer is sufficient to fill a case, it will be sent as freight, and consigned to the Commissary of Ordnance, Bombay. (S. of S., No. 13 (Finl.), dated 28th March 1889; *vide* G. R. No. 1891, dated 13th May 1889.)

36. It is of importance that, whenever practicable, stores should be examined, when received, by a Committee, as questions as to liability for damage, &c., must occasionally arise, and the decisions of a Committee will, as a rule, carry more weight and be less likely to create dissatisfaction than those of an individual officer. Under some circumstances,

however, it may be impracticable to assemble an efficient Committee, and provision to meet such exceptional cases has been made in the revised regulations for the receipt and examination of stores in India appended below. Special care should be taken to ensure the examination by a Committee, whenever practicable, of all Government stores when they are landed.

Regulations for the Receipt and Examination of Stores in India.

1. The stores are to be examined immediately on their being landed, in the presence of a Committee of officers or other surveying authority appointed on behalf of the Secretary of State in Council. The columns marked * should be filled up and signed by the surveying authority, with explanatory remarks when there has been damage or short delivery.

2. Each package should be inspected, and if any are received from the vessel in a defective state, or appear to have been tampered with, they should be immediately opened, due notice having first been given to the master to attend, or to depute some person to do so on his behalf, in order that the amount of any damage, for which the vessel is liable, may be deducted from the freight, in conformity with the undermentioned provision in Clause 13 of the conditions for freight and conveyance of stores :—

> "In the event of any loss being sustained by Government by reason of any injury to the stores, or of any deficiency in the quantity delivered, not covered by the printed exceptions in the Bill of Lading, the Government may deduct the value of such loss from the portion of freight payable in India, or, if necessary, recover the same from the owner."

3. All articles not enclosed in packages are held to have been counted or weighed by the master of the vessel, on shipment, and consequently any loss is chargeable to the owner.

4. Should any articles appear to have original defects, samples, upon which a judgment may be formed, should in all cases be sent home with the complaint, whether it relate to quality or to pattern.

5. When cloths are short in measure, or hides deficient in quality or weight, the lead seal stamped on the piece should be returned with the Packing Account.

6. Condemned stores are not to be disposed of locally at a loss to Government until a reference has been made to the Secretary of State in Council, unless the stores are of such a perishable nature as to render it desirable to dispose of them at once to prevent further loss.

7. If any article, not herein described, be received, full particulars thereof should be entered in the Packing Account. If it belong to another

Presidency, intimation should immediately be sent to such Presidency.

(S. of S. Nos. 3, dated 12th February 1885, 3, dated 12th February 1891, and 7, dated 16th April 1891, and G. I., F. & C., No. 1346, dated 21st March 1885; *vide* G. Rs. Nos. 1214, dated 27th April 1885, 1254, dated 4th April 1891, and 1807, dated 20th May 1891.)

37. The following arrangements are in force as regards the safe carriage of chronometers, barometers, and similar instruments of great delicacy shipped from England to Bombay and their delivery to the officers and departments for whom they are intended :—

The Stores Department will place chronometers, barometers and similar instruments of great delicacy that are to be shipped to Bombay in charge of the master of the export vessel and arrange that he shall receive a gratuity upon the delivery of the instruments in good order to the authorities at Bombay. The instruments will be delivered to the Suprintendent, Victoria and Prince's Docks, Bombay, who will pay the authorized gratuity to the masters of vessels on the safe delivery of the instruments.

(S. of S. Nos. 2 and 11 (Finl.), dated, respectively, 26th January and 17th August 1883; *vide* G. Rs. Nos. 2064, dated 7th June, and 3377, dated 28th September 1893.)

38. The allocation of charges incurred under one indent to various heads of service and the separate packing of small supplies entail considerable inconvenience and expense. Such supplies of stores for stationery and drawing materials required for the several districts and departments should be included in the general requirements of the Bombay Stationery Department and issued by it, on repayment, to the various departments requiring them. (S. of S. No. 11, Finl., (Stores), dated 26th September 1895; *vide* G. R. No. 3762,* dated 4th November 1895.)

39. When packages are sent to the India Office, the bill of lading and a letter of advice should be forwarded to the Superintendent of India Store Department, Belvedere Road, Lambeth, S. E., so as to anticipate the arrival of the packages. (G. R. No. 1453, dated 16th May 1885.)

40. The English gross weight of each package addressed to the Stores Office, London, should be marked on the outside. (G. R. No. 1499, dated 18th May 1888.)

41. The Government of India further particularly desires that no articles for the stationery stores may be indented for from Europe which can be procured of local manufacture, and looks to the Local Government carefully to strike out of indents

* *Vide* also G. R. No. 1619, dated 8th April 1897.

passing through its hand all items which may be found on consideration capable of manufacture in India. Careful enquiries should be made in regard to all such articles, and not until it is satisfactorily shown that local manufactures cannot compete with the imported articles should such indents be accepted.

It is not desired that in regard to any articles the Local Government should confine its orders to any particular firm or locality herein named. Further enquiry may elicit the fact that similar manufactures are carried on in other localities under more favourable conditions. As a rule, the best course to adopt will be to ascertain where certain articles can be, or are, made, and then to call for tenders from all the ascertained localities.

In all cases where native workers in the bazár are employed, it is desirable that if the work is to be done elsewhere than in Calcutta, the arrangements should be made through the district authorities, who will generally be in a position to secure better rates and workmanship than if the artisans were employed direct or through other agency.

(G. I., F. & C., No. 1923, dated 22nd July 1881; *vide* G. R. No. 2889, dated 9th August 1881.)

42. The Government of India expects the heads of departments to take special pains to carry out the policy declared by that Government that, wherever practicable, articles of Indian manufacture shall be substituted for imported goods, and hopes that the Local Governments shall insist that they shall do so. The Local Governments should pass no indent for stores upon the Secretary of State without satisfying themselves in each case that the articles entered in the indent cannot be procured of Indian manufacture at a price not higher than that of imported goods of the same class. (G. I., F. & C., No. 3511, dated 11th October 1881; *vide* G. R. No. 3978, dated 27th idem.)

43. Lanterns and swords should be procured of Indian manufacture. Lanterns are made in Calcutta by such firms as Jessop & Co., and also by native workers, and they can perhaps be locally made by natives. Swords of better quality than the swords ordinarily made for trade purposes in England are manufactured by native armourers in the Punjáb and the North-Western Provinces. (G. I., F. & C., No. 3780, dated 21st October 1881; *vide* G. R. No. 4174, dated 9th November 1881.)

44. Bull's eye lanterns are made at Delhi of good quality, and cheap in price. When such lanterns are required for the public service, the Local Governments and Departments concerned should ascertain from the Deputy Commissioner of Delhi the names of the manufacturers and their rates. Lanterns of the ordinary kind are made in most, if not all, large towns in India. (G. I., F.

& C., No. 2059, dated 21st December 1881; *vide* G. R. No. 57, dated 5th January 1882.)

45. Leather belting, suitable for all ordinary driving purposes, and quite equal to the average of imported belting, is being made of Indian leather by Messrs. Foy, Brothers & Co., of Cawnpore, amongst others. When belting is required for the public service in India, the Local Governments and Departments concerned will make careful enquiry of local manufacturers of leather before indenting upon the India Office. Whenever such Indian-made belting is obtainable of quality suited to the work required and at a price not higher than that of imported belting, it should be purchased, and no indents for this article on the India Office should be allowed. (G. I., F. & C., No. 750, dated 7th February 1882; *vide* G. R. No. 655, dated 22nd idem.)

46. Swords required for the Police and other Departments may be procured of Indian manufacture in communication with the Inspector-General of Police in the Punjáb, if they cannot be made within the local limits of the Presidency concerned. (G. I., F. & C., No. 1065, dated 21st February 1882; *vide* G. R. No. 891, dated 11th March 1882.)

47. It has been ascertained that swords can be extensively manufactured in the North-Western Provinces as well as in the Punjáb, and skilled workmen can now be found in almost every district in the North-Western Provinces. When it is found more convenient to obtain swords from the North-Western Provinces than from the Punjáb, the necessary steps to procure them should be taken in communication with the Inspector-General of Police, North-Western Provinces. (G. I., F. & C., No. 1101, dated 18th May 1882; *vide* G. R. No. 2041, dated 5th June 1882.)

Acid, sulphuric.
Alcohol, ordinary.
Hydrosulphuret of ammonia.
Protosulphate of iron.
Turpentine, best spirits.
Nut galls.
Sand, fine.

48. The articles specified in the margin should, if possible, be obtained of Indian manufacture, whether required in large or small quantities.

The fact that an article is only required in small quantities for use in any Government office is an additional reason for attempting to procure it of Indian manufacture.

(G. I., F. & C., No. 2488, dated 20th July 1882; *vide* G. R. No. 5403, dated 11th August 1882.)

49. Before indenting on the Secretary of State for iron safes, enquiry should be made of Messrs. Jessop & Co. and T. C. Thomson & Co., Calcutta, who manufacture these articles, as to the price of the safes made by them and the cost of their conveyance from Calcutta to Bombay. (G. I., F. & C., No. 3176, dated 15th August 1882; *vide* G. R., R. D., No. 5963, dated 31st idem.)

50. Country-made safes should generally be used in all Departments. Iron safes of good quality are manufactured in Bombay by the native dealers named in the margin. Those manufactured by the first two named dealers are equal in finish to those imported from Europe. Small iron safes are also manufactured to order by Messrs. Richardson and Cruddas, Nesbit Lane, Byculla. (G. Rs. Nos. 1991, dated 31st May 1883, 1076, dated 15th April 1885, and 1763,* dated 21st June 1886.)

1. Harichand Manchárám, 1st Bhoiwáda Lane.
2. Ranchod Harichand, Dáwood Káji Mohla.
3. Prágji Keshavji, Bhendi Bazár Road.
4. Wálji Shámji, Pydhavni.
5. Aga Háji Mahamad Husein, Pydhavni.
6. Manji Kánji, Kumbhárwáda Lane.
7. Náran Dayál, Kumbhárwáda Lane.
8. Nágardás Parbhudás, Pydhavni.

51. Country-made safes should be generally used in all Departments. (G. R. No. 1991, dated 31st May 1883.)†

52. The Government of India has repeatedly said that Indian goods must be bought in the most advantageous markets wherever those are to be found. It is for local officers to ascertain where such goods may best be obtained. The addresses of certain manufacturers have been given, simply to serve as a guide to officers unacquainted with existing conditions of manufacture. There is no reason why those manufacturers should be given the preference over others making the same goods on equally favourable terms. (G. I., F. & C., No. 3600, dated 3rd October 1883; *vide* G. R. No. 3763, dated 19th idem.)

53. Whenever type and printing materials are required, the Superintendent, Government Printing, India, should invariably be communicated with, and it should be ascertained how far the requirements may be met from the resources of the type foundry and press workshops, or by workmen employed under orders from him, before an indent is sent to England. (G. I., F. & C., Nos. 1004, dated 8th March 1886, and 2769, dated 24th May 1887; *vide* G. R., G. D., No. 1077, dated 23rd March 1886, and G. R., R. D., No. 3648, dated 14th June 1887.)

54. The employment of locally-made type should be generally adopted by all Government Presses. (S. of S. Nos. 219 (Finl.), dated 3rd October 1889,

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* With this Resolution copies of the price list of locks and iron safes manufactured by M. Kandasamy Asary & Co., of Dindigal, were circulated to all Departments and Heads of Offices for information.

† The Government of India suggested in their letter No. 3176, dated 15th August 1882 (*vide* Government Resolution, Revenue Department, No. 5963, dated 31st idem), that before indenting on the Secretary of State enquiry should be made of Messrs. Jessop & Co. and T. C. Thomson & Co., Calcutta, as to the price of safes made by them and the cost of their conveyance from Calcutta. With Government Resolutions Nos. 1991, dated 31st May 1883, 1076, dated 15th April 1884, and 1763, dated 21st June 1886, a list of other manufacturers of iron safes was circulated.

and 285 Finl., dated 18th December 1890; *vide* G. Rs. Nos. 4818, dated 6th December 1889, and 500, dated 12th February 1891.)

55. If the Departments in India can be accustomed to use articles made in this country when of an ordinary character and not needing special inspection during manufacture, they might be procured of sufficiently good quality, even though somewhat inferior to those which would be obtained by paying a higher price in England; and thus a perceptible diminution might be made in the payments in England. The desirability of introducing and extending the use of stores manufactured in India in preference to imported stores should be always borne in mind and the substitution should be effected whenever feasible. (S. of S. No. 144, Finl., dated 4th July 1889, and G.I., F. & C., No. 5973, dated 29th November 1889; *vide* G. R. No. 5052, dated 24th December 1889.)

56. Large stocks of pig lead, suitable for nearly all purposes, are available at the various Arsenals and Ordnance Depôts throughout India. Indenting officers should utilise these sources of supply, where practicable, in preference to indenting on the India Office. (G. I., F. & C., No. 3232, dated 6th August 1891; *vide* G. R. No. 3930, dated 21st idem.)

57. In the Resolution* by the Government of India in the Finance and Commerce Department, No. 185, dated 10th January 1883, the rules on the subject of the supply of articles of European manufacture required for the public service in India and the preparation of annual returns of expenditure on stores and their transmission to Her Majesty's Secretary of State for India were published in a consolidated form and applied to stores required for Imperial and Provincial services and Incorporated Local Funds, but not to those required for Excluded Local Funds. In these rules it was laid down that all articles required for the public service which cannot be manufactured in India are, as an almost invariable rule, to be obtained on indent through the Secretary of State.

In their Resolution † No. 2650, dated 25th June 1891, Finance and Commerce Department, the Government of India, after due consideration of the representations made from time to time by the leading engineering and other firms in India, with reference to the prohibitions against obtaining stores in India, relaxed the rules as a tentative measure. With a view to the encouragement of local industries and the development of technical education, and in the hope of effecting economy in the public administration both by actual saving in the cost of articles purchased locally and by avoiding the delays that are sometimes inevitable when the articles

* *Vide* G. R. No. 595, dated 13th February 1883.

† *Vide* G. R. No. 2498, dated 15th July 1891.

have to be procured by indent on England, they authorized, in certain cases, the local purchase of the less important manufactured articles of iron and steel made up in India from imported materials and ordinarily required for Public Works other than Railways. This relaxation of the then existing rules referred only to articles, the certain want of which could not be anticipated, and the delay in the supply of which might involve loss. The following conditions were pointed out as necessary ones:—

(*a*) that the articles locally supplied were not imported into India in a finished or partly finished state;

(*b*) that the price was not in excess of that at which similar articles could be obtained on indent through the Secretary of State; and

(*c*) that the quality was not inferior to that of English supplies.

In the same Resolution it was mentioned that only firms of recognised standing and whose shops were fitted with the necessary plant would be considered eligible to tender for the supply of the class of articles which it was decided to obtain locally, and Local Governments were requested to furnish lists of those firms within their jurisdiction which they considered should be entitled to the privilege of tendering, together with lists of the principal machines in the shops of each firm and the means possessed for testing both the raw material and the finished product. The Resolution also proceeded to lay down certain checks which were considered essential to insure that the articles were manufactured in India from the raw material, that the relative prices of English and Indian supplies were properly compared and ascertained, and that the raw material employed and, when necessary, the finished product were properly tested.

These orders were duly approved and confirmed by Her Majesty's Secretary of State for India.

In the Resolution * by the Government of India in the Public Works Department, No. 226-M., dated the 14th June 1892, the conditions as regards the tests to be applied to the raw material and, when necessary, to the finished product which were previously mentioned were re-stated. Attention was at the same time drawn to the reasons already stated which induced Government to relax, as a tentative measure, the rules previously in force; and to this Resolution was appended a list of the firms recommended by the various Local Governments as eligible to tender for the local supply of the class of articles previously mentioned, and specifications showing the conditions as regards test and manufacture that are prescribed by the Director General of Stores, India Office, in the case of iron and steel work procured from England for use in India.

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* *Vide* G. R., P. W. D., No. 267 A.-1035, dated 1st July 1892.

STORES.]

The manufacture in India of articles of the kind alluded to has, it is believed, extended since the date of the orders above quoted, and it is understood that several of the principal engineering firms in India now possess the apparatus necessary for the proper testing both of the raw material and of the finished product. It is possible that indenting officers are not aware of the full extent to which the orders permit them to supply themselves from Indian sources, or the extent to which the capacities of Indian engineering firms have been developed; and the Governor General in Council, continuing to realize the advantages, *cæteris paribus*, of obtaining supplies in India, desires again to draw the attention of Local Governments and Administrations to the subject. It is understood that the engineering firms in question are willing to give all necessary information to indenting departments and to Local Governments as to the classes of articles which they are prepared to supply under existing rules and under due guarantee as regards the application of sufficient tests as to quality of material and workmanship; and the Government of India are desirous that the fullest use should be made, subject to the prescribed precautions, of the liberty which the Resolutions give to procure supplies in India.

The Local Governments are requested also to bring to the notice of the Government of India the names of any other firms which they consider to be qualified, both from their position as engineering firms of recognised standing and also from their possessing the necessary testing plant, to be entitled to tender for the supply of articles procurable locally under the existing rules. Such recommendations of the Local Governments will be duly considered by the Government of India with a view to the names of the firms in question being added to the list appended to Public Works Department Resolution * No. 226-M., dated 14th June 1892.

(G. I., F. & C., No. 1426-S. R., dated 25th March 1895; *vide* G. R. No. 1378, dated 27th April 1895.)

58. Articles of European manufacture should invariably be obtained by indenting on the Secretary of State, but this restriction does not apply to petty purchases in the local market of articles not exceeding ten rupees in value. The previous sanction of Government should be obtained in cases in which the cost of the article required exceeds Rs. 10 (G. I., F. & C., Nos. 439, dated 24th January 1884 and 3870, dated 13th October 1884; *vide* G. Rs Nos. 620, dated 16th February 1884, and 3571, dated 4th November 1884.)†

59. The limit of Rs. 10 to the purchase of articles of European manufacture in the local market does not apply to expenditure from the contract grant (G. R. No. 1663, dated 9th May 1884.)

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* *Vide* G. R., P. W. D., No. 267 A.-1035, dated 1st July 1892.

† *Vide* also Article 98 (*k*), Civil Account Code.

60. Articles of European manufacture should not be purchased from the local market, but obtained on indent from the Superintendent of Stationery. (G. R. No. 2202, dated 15th June 1882.)

61. Government officers in Aden are authorized to purchase articles of petty supply of European manufacture required by them from the local market. (G. R. No. 3935, dated 16th October 1882.)

62. The Superintendent of Stationery, Bombay, should obtain the previous sanction of Government before purchasing in the local market any article of European manufacture exceeding Rs. 10 in value.

As a special case the Principal of the College of Science, Poona, is authorized to purchase European stores locally without the previous sanction of Government, up to a maximum of Rs. 500 a year.

(G. I., F. & C., No. 1879, dated 10th July 1885; *vide* G. R. No. 2248, dated 6th August 1885.)

63. The Accountant General should pass charges incurred by the Separate Department on account of candles. (G. R. No. 1849, dated 17th May 1882.)

64. Matches which cannot be kept with safety in large quantities, and which are liable to be spoiled by damp, may be purchased as they are required in the local market, preference being given to those of Indian manufacture which may be procurable, if they are of a suitable quality. (G. R. No. 4013, dated 20th October 1882.)

65. Having regard to the principles laid down in the Resolution of the Government of India in the Home Department, No. 20-1406—19, dated 22nd September 1882, for regulating the action of Government in this country in the matter of jail manufactures, no relaxation of the rules relative to the procedure to be observed in procuring stores of European manufacture appears to be necessary in the case of articles required for jail factories. The rules in question do not contemplate a general sanction being given to the purchase of petty articles of European manufacture in the local market by particular departments, but require that special sanction of the Local Government shall be obtained in *each* case in which it is desired to make such purchases. (G. I., F. & C., No. 4439, dated 20th October 1882; *vide* G. R. No. 4558, dated 28th November 1882.)

66. The Photozincographic Office at Poona may obtain European and American stores, books, &c., direct from Europe or America, provided that the value of the stores thus obtained does not exceed Rs. 75 a month on an average of the whole year. Under this order stores of the value of Rs. 900 may be purchased in any one year without the separate sanction of Government. The sanction of Government should be obtained for charges in excess of that sum. (S. of S. No. 103, Finl., dated 22nd March 1877; *vide* G. Rs. Nos. 2670, dated 11th June 1877,

1638, dated 13th May 1879, and 3479, dated 19th December 1885.*)

67. Articles of European manufacture required for the Kánara Saw-mills should be annually indented for from England in the usual manner with the exception of belting which may be purchased locally. (G. R., R. D., No. 5503, dated 14th August 1888.)

68. The general rules regarding the purchase of stores of European manufacture need not be held to apply to seeds, which may be obtained direct, whether from Europe or elsewhere, without the intervention of the India Office. (G. I., F. & C., No. 3636, dated 28th July 1890; *vide* G. R. No. 2741, dated 16th August 1890.)

69. Chubb's locks should not be purchased in the local markets, but obtained through the Stationery Office and included in the general stationery indent.

The attention of heads of offices is drawn to the Resolutions noted in the margin, which direct the use of country locks for all ordinary purposes, and they are informed that the above order is not intended to interfere in any way with the existing rules on the subject of country locks.

No. 2029, dated 2nd June 1883.
" 4629, dated 24th December 1883.
" 3397, dated 16th October 1884.
" 1763, dated 21st June 1886.
" 1957, dated 9th May 1892.

(G. I., F. & C., No. 4075-S. R., dated 18th September 1893; *vide* G. Rs. Nos. 3426, dated 3rd October 1893, and 4468, dated 19th December 1893.)†

70. Sub-treasuries in which it may be found necessary to keep balances in excess of one lákh of rupees should be supplied with Chubb's locks through the Superintendent of Stationery in accordance with the orders of the Government of India conveyed in Government Resolution No. 3426, dated 3rd October 1893. (G. R. No. 4146, dated 6th December 1895.)

71. Secretariat Departments and heads of offices are authorized to obtain from the Agent of the Pioneer Lock Works, North-Western Provinces, locks at the following prices:—

Description.	2"	2½"	3"	3½"	4"	REMARKS.
4 Lever	1/14	2/6	3/4	5	...	Per each.
4 " Locket	2/4	2/12	3/10	5/8	...	"
Galvanised	1/14	2/6	3/4	4/4	5/8	"
" Locket	...	...	3/8	...	...	"

(G. R. No. 1558, dated 14th May 1895.)

* The Survey and Settlement Commissioner reported in his memorandum No. 2175, dated 21st November 1885, that the Superintendent, Photozincographic Office, had been enjoined not to obtain European stores direct without the special sanction of the Commissioner in each case, and that the periodical examination by the Commissioner of the monthly expenditure returns of that office was a sufficient safeguard against the authority given to the Superintendent being abused.

† *Vide* also paragraph 44 of the Accountant-General's Circular regarding contingent charges.

72. As a general rule, in the few cases where it is impossible to forward stores direct to an officer, and an agent at an intermediate station is required, the Huzúr Deputy Collector—or at stations where a Deputy Collector is not located, the Mámlatdár—should be employed as the forwarding agent. (G. R. No. 148, dated 15th January 1883.)

73. Stores intended for officers whose head-quarters are located at Bombay and Kárwár as well as for those who have not a branch office at either of these ports, should be sent through the Collector of Customs at the former, and the Port Officer at the latter station. (G. R. No. 2957, dated 13th August 1883.)

Note.—These orders do not supersede the arrangement under which boxes and parcels from the Government Central Press for officers at Kárwár and Dhárwár are sent to the care of the Deputy Collector, Kárwár: *vide* G. R., G. D., No. 3165, dated 30th August 1883.

74. Stores indented for from England by officers in Sind will be forwarded direct to Karáchi to the care of the Collector of Customs at that port, and those indented for by each officer will be packed separately. (G. R. No. 2858, dated 4th August 1883; and S. of S. No. 18, Finl., dated 11th October 1883; *vide* G. R. No. 4101, dated 15th November 1883.)

75. In all indents for Police stores for Sind, the quantity for each district should be entered separately with the address of the Superintendent of Police of the district. (G. R. No. 2858, dated 4th August 1883, and G. M., J. D., No. 5630, dated 16th idem.)

76. It is desirable in order to avoid possible expense for dock rent, &c., as well as delay in obtaining possession of packages intended for the India Office and despatched from Bombay, that advice for their despatch should be received before their arrival. In every case, therefore, timely advices should be sent to the Superintendent, India Store Depôt, Belvedere Road, Lambeth, S. E. (S. of S. No. 28, dated 6th December 1883; *vide* G. R. No. 148, dated 14th January 1884.)

77. As the steamers of the P. and O. Steam Navigation Company proceed direct to London and no longer touch at Southampton, the clearance of all packages forwarded from India by this route is now effected by the Store Department of the India Office. Advices of the packages, in the form of manifest papers, should therefore be forwarded to the Superintendent, India Store Depôt, Belvedere Road, Lambeth, S. E. Each package should be distinctly marked with a number, which should be shown in the 'manifest paper' or 'advice,' and in the 'lists of packet' forwarded to the India Office. (S. of S. No. 16, Finl., dated 9th March 1882; *vide* G. R. No. 1632, dated 3rd May 1882.)

78. As a rule, the vessels of the British Indian Steam Navigation Company, who are under contract

with Government for the conveyance of the mails and Government stores, should alone be employed for the conveyance of Government stores by steam vessels from port to port in India otherwise than by a Government vessel; and whenever a steamer not belonging either to Government or to British Indian Steam Navigation Company is employed, a report should be submitted to the Government of India in the Financial Department with the reasons for such deviation. Any grounds of complaint against the Company should be reported, but the Company should not be deprived of the legitimate support of the Government.

This Resolution does not apply to stores which can be more economically, and without any injurious delay, shipped by sailing vessel.

(G. I., F. & C., Nos. 1404, dated 7th July 1876, and 2966, dated 30th September 1880; *vide* G. Rs. Nos. 3040, dated 22nd July 1876, and 3763, dated 22nd October 1880.)

79. The agency of the Commissariat Department need not be employed for sending the opium required for the supply of British depôts and Native Chiefs from Bombay to its destination. The Mámlatdárs of Chálisgaon, Sholápur and Vengurla, the Treasury Officers at Poona and Karáchi, and the Port Officer, Kárwár, are appointed forwarding agents at their respective stations. (G. R. No. 148, dated 15th January 1883.)

80. In all cases in which stores are supplied in India for the use of Her Majesty's Imperial Government, a percentage for departmental expenses should be added to the rates charged for the articles supplied. In the case of stores supplied to the Admiralty, the rates laid down in Lord Salisbury's Despatch to the Government of India, No. 517 *,

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* "* * * * * * the Lords Commissioners of the Admiralty and the Secretary of State for India in Council have come to an agreement respecting the rates of percentage to be mutually chargeable on the naval stores supplied and the services rendered to and by the Admiralty and the Government of India. * * * * * *.

"2. The several points agreed to are as follows:—

(1) That in order to cover the fair proportion of establishment and contingent outlay for dockyard labour and materials, 10 per cent. shall be charged in addition to the actual disbursements.

(2) That for victualling, yard labour, and materials, $2\frac{1}{2}$ per cent. shall be charged in addition to actual disbursements.

(3) That 10 per cent. shall be charged in addition to the actual cost of coals.

(4) That on supplies obtained from or work done by contractors or otherwise specifically for the Government of India, or for the Indian Troopships, no percentage shall be charged on the actual cost price.

(5) That similar arrangements shall apply to naval stores and labour supplied in India to Her Majesty's Government.

* * * *."

(S. of S. No. 517, Finl., dated 14th October 1875; *vide* G. Rs., M. D., Nos. 210, dated 17th February 1876, and 1069, dated 28th February 1883.)

Finl., dated 14th October 1875, should invariably be followed. In all other cases the rate should be 5 per cent. The claims on account of stores supplied to Her Majesty's Imperial Government should be drawn up in such a manner as to show separately the amount claimable on account of the value of the stores and the account charged for departmental expenses. (S. of S. No. 59, Finl., dated 14th September 1882; *vide* G. R. No. 4514, dated 24th November 1882.)

81. The following report by Dr. Macnamara, Examiner of Medical Stores in the Stores Department of the India Office, regarding the necessity for great caution in the purchase of drugs, to which special attention was drawn by the Secretary of State in his Despatch No. 213, dated 26th July 1883, was forwarded to all Departments of the Secretariat and to all heads of offices for information and guidance:—

"* * * * * *

"My very extensive official dealings with the London drug market during the past seven years has convinced me that as regards no kind of stores can there be greater necessity for caution in the purchase than that of drugs. The range of prices for almost every drug and preparation is immense, and corresponds with as great a range of quality, with the degree of care exercised in making the preparations, and with purity or otherwise of the ingredients. I very much fear that if the purchase of drugs be left to local committees necessarily ignorant of the ways of the trade, they may be tempted by low prices to purchase almost worthless drugs, or even if paying fair prices will very probably have drugs of poor quality foisted on them. Nor is it an answer to this objection that the drugs will be inspected by the medical officers in charge of the dispensaries, for not one medical officer in a hundred is educated to distinguish good from bad drugs; and if he has the training, it will not be of much use to him unless he has also a laboratory and a museum of standard samples to aid him in his examination. The following is an example which has come to my knowledge of the practices by which a dispensary committee may be victimised. Not long since one of the leading firms in London received from a Calcutta (Native) firm of druggists an order for one thousand ounce bottles of citrate of iron and cinchonidine, with the provision that the bottles were to be labelled 'Citrate of iron and quinine' (the two preparations can be distinguished only by a chemical expert, and the price of one is about one-third that of the other); the London firm refused to label as required, and the result was the withdrawal of the order. The preparation in question must have been needed for supply to dispensaries. No firm could possibly need such a supply for its

own dispensing, or would think of keeping a stock of the drug, as it is very apt to spoil, and the medicine is not a domestic one. I am satisfied it was required for the supply of public or private dispensaries.

"Another reason which appears to me to militate against the local purchase of medical stores is that a very large class of preparations, such as tinctures and liniments, ought unquestionably to be prepared under official superintendence, not only because being very bulky the cost of importing them would be great, and because they can be made, as in Government medical stores in India, at prices vastly cheaper than those at which they can be brought, but because it is impossible for any one, short of experiment on the living subject, to decide whether they have been carefully manufactured from pure materials.

"I think I may find another reason against the change in the method of drug supply in the fact that the plant of the Government depôts in India has lately been considerably increased by the addition of machinery, and that the cost of the outturn will, of course, increase if supplies are obtained from other sources."

(G. R. No. 3991, dated 6th November 1883.)

82. All packages for Baghdád, whether sent as freight or by parcel post, should be consigned and addressed to Her Britannic Majesty's Consul-General at Baghdád and should be marked 'On Her Majesty's Service' and sealed with the Government seal. (G. I., F. & C., No. 2818, dated 16th August 1884; *vide* G. R. No. 2950, dated 3rd September 1884.)

83. The seal to be used under the above orders is the official seal of the office or department despatching stores. (G. R. No. 3385, dated 16th October 1884.)

84. By Government Resolution No. 1323, dated 20th March 1876, civil officers were directed to forward to the Accountant General annual and quinquennial returns of valuable ordnance and other stores and movable property in their charge to enable that officer to exercise audit and check over such stores. The Government of India having desired that such returns should be submitted to the proper administrative officers instead of to the Accountant General as hitherto, the following rules are prescribed for the guidance of officers in preparing and submitting the returns in future:—

I.—All articles acquired by purchrse or otherwise except articles of petty value not exceeding Re. 1 should be duly entered in the following return:—

1	2	3	4	5	6	7	8	9
Number of articles.	Name and description of articles.	Authority under which received.	Date of receipt.	Cost.	Authority for sale or transfer or disposal otherwise.	Amount realized.	Amount written off.	Remarks.

II.—Elephants in the custody of civil officers should also be included in the return.

III.—No article for the audit of which independent arrangements already exist, *e.g.*, books, stores supplied for consumption (such as stationery), stamps, opium, and other stores supplied for sale, should be entered in the return.

IV.—In the column of "remarks" note should be made of surplus articles or articles which have fallen out of use, so that they may, if necessary, be transferred to other departments needing them or be sold if not so required, before they depreciate in value.

V.—Nothing should be written off the return without the sanction of the Head of the Department. In the case of the Revenue and Police Departments, however, District Collectors and the Inspector-General of Police, respectively, may be authorized to write off articles, the cost of which does not exceed Rs. 100.

VI.—Each officer should submit the return to the Head of his Department, and the latter should submit the return for his own office to the Department of Government to which he is subordinate or in the case of officers in Sind to the Commissioner of that Province. The Heads of the Secretariat Departments, with the exception of the Public Works Department, should exercise the necessary check over stores in their offices.

VII.—A complete return should be submitted every fifth year, a memorandum showing increase or decrease being submitted annually.

2. The form of return should be printed and kept in stock at the Central Press as a standard form.

3. The Administrator General need not render the returns of stores, &c., required by the foregoing orders.

(G. Rs. Nos. 1906, dated 21st July 1887, and 1202, dated 22nd March 1889.)

85. The District Judges and the Inspector-General of Prisons are authorized to write off the returns of valuable ordnance and other stores and moveable property articles the cost of which does

not exceed Rs. 10. (G. R. No. 2559, dated 16th September 1887.)

86. Superintendents of Police are authorized to write off from their dead-stock such articles as become unserviceable, the original cost of which does not exceed Rs. 10. (G. R. No. 4043, dated 12th October 1892.)

87. In the rare cases in which elephants are kept up merely for conveyance of baggage, such elephants should ordinarily be obtained from the Commissariat Department through the Military Department. If there are any departments immediately under the Government of India which keep elephants for conveyance of baggage, they should be retained only upon the responsibility of the Military Department, which is best able, through the Commissariat Department, to judge whether it is in any case good economy to keep such elephants. Failing this check, a full report justificatory of the measure must be obtained and considered in each case by the Administrative Department before it is submitted to the Financial Department for final orders. (G. I., F. D., No. 2040, dated 13th April 1877; *vide* G. R. No. 2025, dated 23rd idem.)

88. Government will cease to furnish medicines, &c., from their stores to Native States. There is now a large market in Bombay where every drug required can be obtained without difficulty. (G. R., R. D., No. 6261, dated 19th October 1877.)

89. Having created bodies such as Port Trusts with duties which involve distinct obligations and responsibilities, it is on the whole desirable that they should be left to carry out their own arrangements, including the supply of materials from England, subject to the general powers of control which the Acts of the Local Legislatures may confer on the Government. It is, however, desirable in all such cases that publicity should be given to their proceedings, which should be regularly recorded, and that periodical reports should be rendered to show how their duties are performed. In the event of agents being appointed in England, it may also be desirable that the instructions given as to the system of inviting tenders and so forth should be communicated to the Local Government.

Subject to these conditions Port Trusts and similar corporations should be allowed to make their own arrangements for the supply of stores, unless they should at any time be expending Government revenues on behalf of Government, or the Government should in any special case in which it may advance to them funds for particular works, think proper to make a condition on the subject.

(S. of S. No. 33, dated 23rd June 1887; *vide* G. R. No. 2046, dated 29th June 1888.)

90. It is expedient that a system of inviting tenders for materials required for all important

works, or for the supply of plant, &c., should, as far is possible, be followed by all public bodies; and it as also desirable that, in the annual report of the public body concerned, a brief statement of the extent to which during the year the system has been followed should be included. (G. I., H. D., No. 174, dated 10th May 1888; *vide* G. R. No. 2046, dated 29th June 1888.)

91. The Accountant General may accept the debits which may be raised in the accounts of the Military Department against the Civil Department for supply of stores. (G. R. No. 4119, dated 3rd December 1895.)

Note.—The subject "Stores" has now been transferred from the Financial to the General Department of the Secretariat (*vide* G. R., F. D., No. 4324, dated 16th September 1899).

THE BOMBAY UNCOVENANTED SERVICE FAMILY PENSION FUND.

1. No increase of the rates of subscriptions and no decrease of benefits should be adopted by the Managers of the Fund without the previous sanction of the Government of India. (G. I. F. D., No. 2617, dated 16th August 1877; *vide* G. R. No. 3893, dated 10th September 1877.)

2. While it is necessary that the Government of India should be made acquainted with any proposed alterations in the Regulations in order to ascertain whether such alterations would have the effect of increasing the amount of capital on which interest is allowed by the Government, the sole responsibility for the management and solvency of the Fund rests with the subscribers, and Her Majesty's Government will abstain from interference with the Regulations and management of the institution. (S. of S. No. 387 (Finl.), dated 14th November 1878; *vide* G. R. No. 548, dated 14th February 1879.)

3. Government have no intention of interfering with the management of the Fund beyond seeing that the basis on which a privileged rate of interest is granted is adhered to, but for this purpose it is necessary, as decided by the Secretary of State in his Despatch No. 387, dated 14th November 1878, that all alterations in the rules should be reported to Government, who will be guided in their approval or disapproval of them solely by a consideration of the principle above stated. (G. R. No. 4118, dated 5th November 1881.)

4. The position of the Government with reference to the Fund is confined to seeing that it is managed with sufficient attention to actuarial principles and actuarial advice to warrant the Government in recognising it so far as to aid it by the grant of privileged interest and in other ways, and they cannot interfere in disputes between different sections of the subscribers to the Fund as to the comparative distribution of benefits. (G. I., F. & C., No. 75-P., dated 8th January 1897; *vide* G. R. No. 335, dated 25th idem.)

5. The orders contained in the following letter of the Government of India in the Department of Finance and Commerce, No. 2694, dated 9th September 1879, to the Directors of the Bengal Uncovenanted Service Family Pension Fund apply also to the Bombay Uncovenanted Service Family Pension Fund:—

"I am directed to acknowledge the receipt of your letter No. 5603, dated 2nd November 1878, regarding the admission, as subscribers to the Uncovenanted Service Family Pension Fund, of persons who were not eligible for such admission.

"2. The Fund was instituted for the benefit of Uncovenanted Public Servants only; but, in the absence of a precise definition of the phrase 'Uncovenanted Officers,' you have allowed persons who are in any proper sense

public servants, and others who have quitted the public service, otherwise than on retirement, to subscribe to the Fund.

"3. Your action has imposed upon the State an outlay of privileged interest for purposes not contemplated in the original concession, and for which the appropriation of public money is not justifiable, and the Governor General in Council cannot acquit you from responsibility for having taken the course which has led to this objectionable result, without first obtaining his specific sanction. His Excellency in Council will not, however, now demand a refund of any of the privileged interest which you have erroneously drawn, or even cease to allow privileged interest on the assets necessary to cover the liabilities of the Fund for any existing subscribers.

"4. But, in order to prevent the recurrence of such irregularities, His Excellency the Governor-General in Council has determined that, in future, privileged interest shall not be allowed upon assets to cover the liabilities of the Fund for any person whose admission has not been authorized by the Comptroller General, and it will be the duty of that officer to refuse to authorize the admission of any person who is not an 'Uncovenanted Officer,' as defined in the Civil Pension Code, whose service qualifies for pension from the General Revenues.

"5. His Excellency in Council has further determined that if any future subscriber leaves the public service, otherwise than under the Rules of the Civil Pension Code, on pension or gratuity, he must pay to the State such additional subscriptions as the Government may consider necessary to cover the cost to the State of privileged interest upon the assets which must be maintained in the Fund to cover the subsequently accruing liabilities on his account. This additional subscription is fixed, for the present, at one-fourth of the rate which the subscriber would pay if he had not left the public service. Unless the Directors will undertake to recover such additional subscriptions, and deduct their amount from their claim for interest on the Public Treasury, the Government must decline to allow privileged interest on the assets required to cover the liabilities for persons who have thus left the public service.

"6. I am to take this opportunity of saying that if the Directors think proper to admit persons not in the public service to become subscribers to the Fund, the Government will, till further notice, grant simple interest at 4 per cent. on the assets deposited in the Public Treasury necessary to cover the liabilities of the Fund on account of such non-official subscribers."

(G. I., F. & C., No. 2694, dated 9th September 1879; *vide* G. R. No. 3289, dated 25th idem.)

6. Members of Imperial Departments under the Government of India, whose employment is not restricted to any particular Presidency, but who are liable to serve in any part of India, are eligible for admission to the Bengal Uncovenanted Service Family Pension Fund, and there is no objection to members of such establishments being eligible for admission to the Bombay Fund also, but no officer should be entitled by subscribing to both the Bengal and Bombay Funds to acquire the maximum benefits twice over. No officer who is actually subscribing to the Bengal Uncovenanted Service Family Pension Fund can be admitted as a sub-

scriber to the Bombay Fund and *vice versâ*. (G. I. F. & C., Nos. 3081, dated 4th November 1881, 2038, dated 19th December 1881, and 4618, dated 25th September 1890; *vide* G. Rs. Nos. 4256, dated 15th November 1881, 48, dated 5th January 1882, and 3455, dated 15th October 1890.)

7. The Bombay Uncovenanted Service Family Pension Fund is not intended for Warrant Officers. (G. I., F. & C., Nos. 3408, dated 29th December 1882, and P.-2726, dated 30th June 1893; *vide* G. Rs. Nos. 245, dated 20th January 1883, and 2469, dated 14th July 1893.)

8. The Government of India are not disposed to reconsider the rule which prohibits the admission of non-pensionable servants to the Uncovenanted Service Family Pension Funds. (G. I., P. W. D., No. 2234G., dated 28th August 1893; *vide* G. R., P. W. D., Railway, No. 1902, dated 13th September 1893.)

9. The Directors of the Bombay Uncovenanted Service Family Pension Fund should forward copies of the annual report of the Fund regularly to the Accountant General, Bombay. They should send with the reports a corrected copy of the rules, drawing attention to all changes made since the submission of the last previous report. The Accountant General should carefully review these reports in the interests of the public revenue and forward copies with his review to the Comptroller General, who, after careful consideration of these reports and of the Accountant General's review, will submit them to the Government of India with any remarks that he may have to make. (G. I., F. & C., Nos. 169, dated 21st April 1880, and 1519, dated 31st March 1890; *vide* G. Rs. Nos. 1516, dated 1st May 1880, and 1335, dated 19th April 1890.)

10. The Chairman of the Managing Committee of the Bombay Uncovenanted Service Family Pension Fund should forward two copies of the Rules of the Fund in force with the annual reports, to the Accountant General, who will forward the copies to the Comptroller General for transmission to the India Office through the Government of India. (G. R. No. 4518, dated 29th October 1897.)

(*Note.*—Under instructions conveyed in the Comptroller General's letter to the Accountant General, No. 2019, dated 7th January 1898, four copies of the Rules and Reports are supplied by the latter to the former officer in addition to the two copies supplied to him direct by the Fund Office.)

11. The orders of the Government of India regarding the payment of subscription by deduction from allowances of subscribers admitted to the Bombay Uncovenanted Service Family Pension Fund, after the 9th September 1879, are applicable to pensioners also.

When subscribers leave the service of Government, otherwise than on pension, the rule of deducting subscription from allowances cannot be enforced, and it would, therefore, follow that in such cases both the ordinary and additional 25 per cent. subscription should be recovered in cash.

Rule 37 of the Fund requires that a person, on admission, shall pay a month's subscription in advance within 14 days from the date of the letter admitting him. If a person is admitted after the pay abstracts of the office in which he may be employed are closed, the subscription may be paid in cash. Members absent on leave may also make the payment in cash.

Rule 59 requires full 12 months' subscription to be paid up, either monthly, or in advance, to entitle a subscriber's widow to the pension subscribed for. To prevent risk, subscribers generally pay on admission 12 months' subscription in advance. A person whose month's salary will not cover the amount of 12 months' subscription may make the payment of his subscription in cash. (G. R. No. 3163, dated 27th August 1881.)

12. In the case of a subscriber to the Fund who is on Foreign Service, and who, under Article 841 of the Civil Service Regulations, is required to pay to the British Government an additional contribution of one-fourth of the premium which he pays to the Fund, the additional contribution should be calculated upon the premium as it stands after any abatement to which he may be entitled under the rules of the Fund, and not upon the original tabular rate. (G. I., F. & C., No. 1773, dated 30th June 1883; *vide* G. R. No. 2693, dated 24th July 1883.)

13. A privileged rate of interest at 6 per cent. a year shall be granted on a reserve not exceeding one-tenth of the net liabilities of the Bombay Uncovenanted Service Family Pension Fund (excepting always the Life Assurance Branch), the excess carrying interest at the market rate. The rate of interest allowed under the designation of "market rate" shall, until further orders, be $3\frac{1}{2}$ per cent. per annum. (G. I., F. & C., Nos. 4096, dated 31st October 1883, and A.-5657, dated 28th December 1893; *vide* G. R. Nos. 4233, dated 29th November 1883, and 132, dated 11th January 1894.)

14. The Secretary of State has the right to alter the privileged rate of 6 per cent. interest and has asked the Government of India to examine carefully the yearly reports of the Fund in order to ascertain what effect the continuance of the privilege has upon it. The continuance of the privileged rate must not be held to guarantee the stability of the Fund, or to involve any responsibility for its proper management and maintenance. (S. of S. No. 12 Fin., dated 19th November 1896; *vide* G. R. No. 1150, dated 13th March 1897.)

15. The balances of the Life Assurance Branch of the Bombay Uncovenanted Service Family Pension Fund, which banks with Government at Savings Bank rates, will be held by Government at the rate of $3\frac{1}{8}$ per cent. per annum. (G. I., F. & C., No. A-534, dated 31st January 1894; *vide* G. R. No. 600, dated 13th February 1894.)

110
DIVISIONAL FOREST OFFICE
Inwd. Regr. No. 110
Date 21/10/93
WORKING PLANS PARTY
SOUTHERN CIRCLE

HILL STATIONS.*

1. The Government of India have approved of the hill stations of Mátherán and Mahábaleshvar being credited with all receipts from land and houses (excepting income tax), grass and timber, within the limits of the station, as also fines.

The Superintendents of Mahábaleshvar and Mátherán have been appointed Assistants to the District Collectors and Magistrates concerned with the view of vesting them, in all the proceedings devolving upon their office, with full legal authority.

The Superintendents will also have charge of the public dispensaries of the stations.

(G. Ms. Nos. 687 and 688, dated 21st February 1862.)

2. His Excellency the Governor in Council is pleased to appoint the Superintendent of Mahábaleshvar a Deputy Collector under the provisions of Act XXI of 1852 † and to invest him with the powers exercised by a Mámlatdár under Bombay Act V of 1864. ‡ (G. N. dated 14th April 1874.)

† Repe by the Revenu 1879.
‡ Repe by the latdár Act, 1

3. The Superintendent of Mátherán has been declared to be *ex officio* an Assistant Collector by Government memorandum No. 688, dated 21st February 1862, and there is no reason to question his legal competence to discharge any duties attaching to that position under the law for the time being in force. (G. R. No. 5662, dated 5th August 1893.)

4. The appointments of Superintendents at Mahábaleshvar and Mátherán are both to be held for two years only. The appointments should be looked upon as permanent for the time they are held. (G. R. No. 815, dated 27th February 1862.)

In calculating the tenure of Civil Surgeoncies at hill stations, the period during which an officer officiates shall be reckoned if such service is immediately followed by the permanent employment of the officer concerned in the appointment in which he has been officiating.

(G. I., H. D., No. 11—486—498, dated 23rd September 1886; *vide* G. R. No. 7405, dated 19th October 1886.)

A period of 3 years has been prescribed as the maximum term of the office of Superintendent of Hill Stations in the Bombay Presidency in the case of Medical officers who when selected for such posts are holding Regimental or Military Staff Medical appointments. The case of Medical officers serving in the Civil Department who are selected for the Superintendentships of Mahábaleshvar and Mátherán rests upon a different footing. Such officers are allowed, if necessary, to retain their hill appointments up to a maximum period of 5 years. (G. R. No. 7518, dated 24th September 1896; *vide* No. 9748, dated 3rd December 1896.)

* For orders relating to travelling allowances for journeys to hill stations, see the Chapter of Travelling Allowances.

5. The Superintendents of Matherán and Mahábaleshvar are not always provided with special employment during the monsoon, but when they are, they receive allowances in accordance with the regulations. But even when provided with special employment they are required to perform the duties connected with their appointments as Superintendents of these hill stations, *viz.*, the collecting of revenue, examining and signing all returns, and charge of the treasury, and are generally responsible for the condition of these stations. It is not desirable to withhold the payment to them of the allowance * of Rs. 100 per mensem attached to their appointments, for the period they are temporarily employed elsewhere during the monsoon. (Letter from the Surgeon-General with the Government of Bombay, No. 857, dated 5th February 1889, and G. R. No. 1560, dated 26th idem.)

6. During the interregnum between the vacation of office by one officer and the appointment of another officer to be Superintendent of Mátherán, or when during the rains the Superintendent is employed elsewhere, not being in Bombay, Poona, or Thána, the charge of the current duties of the office, which during the monsoon are purely nominal, should be entrusted to the Assistant or Deputy Collector in charge of the Karjat Táluka. (G. R. No. 9060, dated 29th November 1889.)

7. The non-commissioned Medical Officer appointed to the post of Superintendent of Pánchgani † should be only appointed to the medical charge of the station, and in all other respects he should be considered the local agent of the First Assistant Collector, who should be Superintendent in addition to his other duties.

The First Assistant Collector should visit Pánchgani early in the touring season and issue his directions to the Medical Officer as Local Agent, and in the hot weather the First Assistant Collector should reside during April and May at Pánchgani which he could do without detriment to his general duties, as Wai, the táluka in which Pánchgani is situated, is in his charge, as also is the Jávli Táluka which adjoins.

The Medical Officer will be invested with the powers of a 3rd Class Magistrate for the disposal of any petty complaints which may arise, but in all

* This allowance was sanctioned by the Government of India in their Resolution in the Financial Department, No. 4113, dated 27th October 1869 (G. R., G. D., No. 2805 of 27th November 1869), and is of the nature of a local allowance within the meaning of Article 38 (*a*) of the Civil Service Regulations. It cannot be treated as part of the consolidated pay of the appointments of the Superintendents. It is payable to the Civil Surgeon of the station for the performance of executive duties as Superintendent, and would not be payable to an Assistant Collector appointed temporarily to discharge those duties. (G. I., H. D., No 387, dated 21st May 1896; *vide* G. R. No. 5135, dated 1st July 1896.)

† A station fund for this hill station was formed under Government Resolution No. 603, dated 25th February 1863.

matters of general administration, such as the repairs to roads, planting trees, regulating the bázár, constructing buildings, &c., he should be under the orders of the First Assistant Collector, both being subordinate to the Collector.

(G. R. No. 5363, dated 19th September 1876.)

8. The cost of all supplies of medicines issued for use at the Mahábaleshvar Station should be charged in the proportion of three-fourths to Government and one-fourth to the Station Fund. (G. R. No. 162, dated 6th October 1862.)

9. Realizations from the sale of right of occupancy of sites at Mahábaleshvar should be credited to the Land Revenue of the year. (G. R. No. 1319, dated 24th April 1863.)

10. The charges for the maintenance of the roads for the use of visitors to the hill stations of Mahábaleshvar should be defrayed exclusively from Station Funds. (G. R. No. 228, dated 14th January 1882.)

11. The fees realized from the sale of forest produce of the Mátherán plateau should be credited to the Station Fund. (G. R. No. 3360, dated 1st May 1883.)

12. The Superintendent of Mahábaleshvar should give immediate notice to any person desiring to resign a Government bungalow assigned to him, for the rent of which he is still liable, that the subletting or re-letting of the house is entirely at that person's own risk and that he is held responsible for the rent. (G. R. No. 2259, dated 15th March 1884.)

13. The countersignature of the Collector is not necessary to the bills for contingent expenditure preferred by the Superintendent of Mátherán; the accounts should, however, be examined by the Collector once a year. (G. R. No. 5584, dated 11th August 1890.)

14. As the Mahábaleshvar Station Fund is administered by Government, and the budget estimate is sanctioned by it, the sanction of Government is necessary for any alterations subsequently made therein. (G. R. No. 4148, dated 17th June 1891.)

15. The Commissioner, N. D., is permitted himself to visit Mátherán and to grant similar permission to such officers serving under him in the Northern Division as have enjoyed the privilege before the Karjat Táluka was transferred from the Thána to the Kolába District.

A similar concession is granted to the Superintending Engineer, N. D., and all officers of the Public Works Department serving under him.

(G. R. No. 8618 dated 12th December 1891.)

16. The following are the rules for the Anjanneri Hill Sanitarium:—

1. *Boundaries.*—The hill station comprises the strip of land in the village of Metkilla Anjanneri lying between the scarps of the upper and lower forts from a line drawn

through the north edge of the Brahman Tank on the south to a similar line drawn through the Elephant Howd on the north-west. Both these boundaries are defined by cairns of stones and the land on the further side of each being reserved forest. Permission to pitch tents there can only be obtained from the District Forest Officer.

2. *Management.*—The management of the station is vested in the Assistant Collector for the time being in charge of Násik Táluka, who is *ex-officio* Superintendent.

3. *Building Sites.*—Land for building purposes can be obtained within the aforesaid limits on conditions which may be ascertained on application to the Superintendent. Without previous permission in writing from the Superintendent, no one can erect any permanent building on the hill station.

4. *Temporary Sites.*—Tents may be pitched or temporary huts erected by visitors on sites allotted or approved of by the Superintendent. Occupation fees shall be charged in such cases at such rates as the Superintendent on consideration of the situation and area may fix.

5. *Penalties.*—The supervision of all sanitary arrangements and provisions is vested in the Superintendent. Under the provisions of Section 19 of Regulation XII of 1827 it is unlawful—

1. To defile the water of the Station Tank by washing anything in it, or allowing dirty water to flow into it or by allowing cattle to enter it.
2. To injure the embankment of the said tank.
3. To wilfully or by carelessness cause any injury to the paths or ascent maintained within station limits.
4. To allow cattle to graze at large without permission.
5. To cut wood, shrubs or reeds without a pass from the Superintendent or other duly empowered officer. Save only in cases when it may be necessary to cut reeds in order to clear a pitching site already allotted.
6. To cause danger by fire to trees, grass or any property on the hill.

Breach of any of the above rules shall be punished with fine or imprisonment in accordance with Section 23 of Regulation XIV of 1827. With regard to clause IV it is to be understood that no animal without express permission is to be brought up to the station unless required for the *bonâ fide* domestic or personal use of visitors, and that all such animals must be kept from straying in the woods or in the pathways, under penalty of permission to retain them on the hill be-

ing cancelled in addition to any penalty that may be enforced for breach of clause 4.

6. *Forest Produce.*—Reeds and grass, wood, &c., be cut free in the compounds attached to building sites. If required from other parts of the station, a pass must be obtained from the Superintendent for which a fee will ordinarily be charged.

Posts and rafters for out-houses on the hill will be obtained on application to the Superintendent. Such applications to specify the amount and description required and must be sent in one month before being required in order to give time to provide them. Firewood will also be obtained on passes supplied by the Superintendent. Fees will be charged for these passes as also for posts and rafters and reeds at rates which may be learnt on application.

Without express permission from the Superintendent it is strictly forbidden to cut down any trees in station limits. The village officers have been ordered to report any breaches of this rule, of which immediate and severe notice will be taken.

The grass within station limits, including the spur running north, will be sold annually by the Superintendent, to whom application must be made before the 1st October of each year.

7. *Station Funds.*—All monies received as pitching fees under paragraph 4, penalties under paragraph 5 and fees for wood or reeds, posts, &c., under paragraph 6, shall be credited to the Hill Station Fund* and expended under the direction of the Superintendent.

(G. R. No. 2459, dated 3rd May 1881.)

17. The Collector of Sátára is authorized to dispose of, without reference to Government, cases in which leases of land at Mahábaleshvar are forfeited in consequence of the lessees failing to comply with the terms thereof. (G. R. No. 409, dated 10th February 1863.)

18. As far as security of tenure goes, the occupant of a site at a hill station should be dealt with on the same terms as rayat holders under survey leases. There is no objection to all building leases granted to improving settlers at hill stations being renewable leases, provided that such renewable leases are limited to allotments of five acres each, the object being to make the most of the limited areas available for European habitation, and to prevent all the available land being monopolized by single owners. (G. R. No. 2718, dated 18th July 1864.)

* This Fund is to be treated as an Excluded Local Fund and subjected to the audit of the Accountant General. (G. R. No. 7793, dated 9th October 1895.)

19. The fees levied for the execution or renewal of leases of property at Mahábaleshvar should be credited to the Station Fund. (G. I., F. D., No. 1194, dated 5th July 1865; *vide* G. L. No. 3269, dated 28th July 1865; *vide* also G. R. No. 2265, dated 29th May 1865.)

20. Under instructions from the Government of India, His Excellency the Governor in Council is pleased to cancel the notification dated the 17th October 1876, published at page 956 of the *Bombay Government Gazette* of the 19th idem, declaring "that the land tax on properties situated at Mahábaleshvar shall be redeemable under the rules in force for the time being for the redemption of land revenue, subject to the restrictions in force at Mátherán, as regards cutting down trees," and specifying those restrictions.

In future, under orders * from the Government of India, redemption of land tax on properties at all hill stations of the Bombay Presidency will not be allowed at all. (G. N. dated 24th October 1877; *vide* G. R. No. 6367 of the same date.)

21. In the case of the holder of a leasehold property at Mahábaleshvar wishing to include in his lease a piece of station land close to his property and sold to him by the Superintendent at a public auction, one of the two following courses should be followed:—

(1) a separate lease should be granted to the lessee for the additional land, to expire at the same time as the existing lease and to be in precisely the same form as the existing lease, only striking out such clauses in it as may be inapplicable to the circumstances; or (2) the lessee should surrender the existing lease on receiving a fresh lease of the whole land.

(L. R. No. 329, dated 20th March 1879; *vide* G. R. No. 1662, dated 26th idem.)

22. The Land Revenue Code Rules apply only to leases and grants of occupancies which have been made since they were framed and have no restrospective effect. The rights of a lessee of land at Mahábaleshvar are ascertainable from his lease. A leaseholder has no proprietary right in the soil and, therefore, no right to the minerals or trees. His rights are such only as his lease conveys to him. (L. R. No. 501, dated 18th April 1883; *vide* G. R. No. 3482, dated 5th May 1883.)

23. The following opinion of the Remembrancer of Legal Affairs, No. 1075, dated 14th August 1884, was communicated for information and guidance to the Collector of Sátára and the Commissioner, C. D., in connection with an application regarding the renewal of the lease in respect of certain property at Mahábaleshvar:—

* *i. e.*, G. of I. letter No. 896, dated 9th December 1876.

"It is not necessary to the validity of the lease that it should be sealed, and sealing is not in accordance with native custom. But as the document purports to be sealed by the lessees, it is advisable, I think, that it be returned to them with a view to their seals being attached thereto. Or a fresh lease might be sent to them for execution in which the word 'seal' in the last line but two and the word 'sealed' in the last line are struck out. I would recommend the omission of these two words in all future similar leases."

(G. R. No. 6916, dated 28th August 1884.)

24. The Collector of Kolába is authorized to act in behalf of the Collector of Thána in all matters relating to Mátherán leases.* (G. R. No. 8618, dated 12th December 1891.)

25. The following draft form of the administration report of the Mátherán Hill Station was approved by Government and ordered to be adopted for all hill stations. It was further directed that the report should also contain information under the following further headings:—

Under Building Sites—	Treasury transactions,
(a) Leases expired,	Changes in office and fixed establishments,
(b) " renewed,	Police arrangements—
(c) " under consideration,	Crime,
Thermometer and hydrometer readings,	Cemetery,
Conservancy,	Church,
Roads,	Markets,
Road-side trees,	Taxes—
Agricultural experiments,	(a) New,
Government bungalows,	(b) Abolished,
	(c) Modified,
	Survey,

and that such of the headings of the report as were not applicable to any particular hill station, might be omitted from the report for that station.

(*Draft form of report*).

No. of 18 .

From

SUPERINTENDENT,

Mátherán;

To

COLLECTOR OF THÁNA.

Superintendent's Office,

Mátherán, 18 .

Sir,

I have the honour to forward the annual report on the administration of the hill station of Mátherán for the financial year 1882-83. I was in charge of the hill station during ——— of the year under report (if in charge during a part of the year, state the period and name of the officer who previously held the office).

* A form of leases for sites at Mátherán was sanctioned by Government Resolution No. 4698, dated 16th June 1896.

Season and Rainfall.

Rainfall.	
Average of preceding five years.	Current year.
Inches. Cents.	Inches Cents

2. The fall of rain during the year 1882-83 was more by—— inches (or less as the case may be) than in the preceding year and less (or more as the case may be) by —— inches than the average fall of the preceding five years. The monthly fall and the temperature during the year is exhibited in the Appendix marked A. There is no rice cultivation on the hill. The only crops grown thereon during the cold or hot weather in small patches of ground by a few Chinese (or other castes, mentioning them) being vegetables consisting of ————. The produce is locally consumed by the visitors of the hill.

Population.

3. There is scarcely any permanently resident population on the hill; a few mális or servants of the owners of the bungalows, the Hospital Assistant, the Head Constable and the Constables under him and the Superintendent's Office peon being generally the only persons on the hill during the monsoon. The hill is visited (here mention the seasons and give any particulars thought necessary or interesting about them).

Public Health.

4. The amount of relief afforded by the Dispensary as compared with the preceding year shows an increase (or decrease as the case may be) of ——— in-patients and of ——— out-patients. The total number of patients treated under each class being

	In-patients.	Out-patients.	Total.
1882-83...			
1881-82...			

The state of public health during the year under report was (state here whether satisfactory or otherwise) fever, small pox (or any other disease as the case may be) prevailed to (slight or large extent).

5. The subjoined table exhibits the total comparative mortality during the year:

Disease.	1882-83.	1881-82.	More.	Less.
Cholera				
Fever				
Small-pox				
Bowel complaints ...				
Other causes... ...				
Total...				

The causes of the increased (or decreased) mortality may be attributed to (here state causes).

[*Note.*—The subject of water-supply should be referred to in a separate paragraph under "Public Health."]

6. The progress of vaccination during the year under report is shown in the margin and indicates an increase (or decrease as the case may be) of ——— in primary and of in re-vaccination.

	1882-83.	1881-82.
Primary...		
Re-vaccination. ...		

Rates of Wages and Prices.

7. The rates of wages for skilled and unskilled labour and of hire for conveyances were as given below:—

Year.	Wages per diem.		Per trip up or down the Hill.		
	Skilled.	Unskilled.	Horses.	Palanquin.	Tonjon.
1882-83....					
1881-82....					

8. There has been a rise (or fall as the case may be) in the prices of each of the articles mentioned in the margin which are the staple common food of the station. The articles of food are imported into the station by dealers from

Articles.	Quantity per Rupee per standard seer.	
	On 31st March 1883.	On 31st March 1882.

The rise in the price of wheat (or any other article as the case may be) is attributed to (here state the cause). A weekly bázár (Sunday) is held on the hill.

Building Sites.

9. There are —— building sites marked off into Nos. Of these —— are unoccupied and —— occupied. The gross annual rent payable for the latter amounts to Rs. ———. The assessment of —— of the occupied sites has been fixed at Rs. 7 per acre sanctioned in Government Resolution No. 2310 of the 4th May 1878, Revenue Department, and that of —— sites has been fixed at Rs. 5 per acre, being the odd rent fixed under the old leases still current. During the year under report —— additional sites were applied for and taken up at the sanctioned rate of assessment. The occupancy right thereof was sold by public auction, which realised Rs. —— (if the occupancy right was sold on payment of fixed price, state amount paid.) No sites were resigned by occupants or resumed by Government in consequence of breach of the terms of the leases on which they are held. Of the —— occupied sites mentioned above —— have been built on. The rent of the bungalows varies from Rs. —— to Rs. —— per cold season and

from Rs. —— to Rs. —— in hot season. There is scarcely any demand for building sites on the hill (if otherwise state so).

Revenue.

10. The revenues of the Station Fund are obtained mainly from (1) the annual fixed Government grant, (2) the annual rent paid by site-holders and (3) the road toll. Appendix B details the various items of annual receipts. The receipts during the year under report aggregate Rs. —— which compared with the result of the preceding year show a falling off of Rs. —— (or an increase as the case may be) owing to ——

[*Note.*—All the information necessary as regards the income levied under the Municipal Act or apart from that accruing from the Station Fund can be given in the appendix referred to in this paragraph, and be duly reviewed in paragraphs 11 and 12.]

11. The outstanding balances amount to Rs. —— detailed in the subjoined table.

Years.	On account of rent of building sites.			On account of other miscellaneous items.			Total.			Causes of the outstanding balances.
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	
1882-83 ...										
1881-82 ...										
and previous years (if any).										

Expenditure.

12. The total expenditure during the year under report amounted to Rs. —— as against Rs. —— of the preceding year, showing an increase (or decrease as the case may be) of Rs. —— owing principally to —— . It will be seen from the Appendix C that the chief ordinary charges on the Station Fund are the salaries of the Hospital Assistant, the Superintendent's office establishment and the Police guard, and the expenditure on account of petty repairs and miscellaneous local improvements.

13. The only public work of importance executed or undertaken during the year under report was that of —— the cost of which is estimated at Rs. ——

14. The loan of Rs. —— obtained from Government in —— to defray the expenditure on account of —— is in the course of liquidation by half-yearly instalment of Rs. —— . The total instalments paid up to the end of the year under report amount to Rs. ——

Magisterial.

15. During the year under report there were —— cases tried by me in my capacity as 3rd Class Magistrate. The following table shows the number of persons dealt with and the result of the trial :—

Year.	No. of offences.	Total number of accused persons dealt with.	No. of persons acquitted or discharged.	No. of persons convicted.	No. of offences in which imprisonment was awarded.	No. of offences in which imprisonment as well as fine was awarded.	No. of offences in which fine alone was imposed.
1882-83.							
1881-82.							

The majority of the crimes committed were trifling offences such as assault, intentional insult, criminal force, mischief, petty thefts, &c.

[*Note.*—This paragraph should show not only the magisterial work of the Superintendent but also of the 3rd or other class Magistrate resident at the station. The work of such officer should be given separately, so as to be readily distinguishable.]

Education.

16. There is a vernacular school on the hill station towards which the Station Fund contributes an annual sum of Rs. ——. The boys attending the school belong chiefly to the ——— castes. The average daily attendance is ——. I inspected the school ——— times and found the progress of the boys satisfactory (if otherwise state so).

17. General remarks.

I have, &c.,

Superintendent,
Mátherán.

APPENDIX A.

Table showing the temperature and rainfall on Mátherán Hill during the year 1882-83.

Months.	Temperature.			Rain.		Remarks.
	Maximum	Minimum.	Mean.	Inches	Cents.	
April 1882.						
May „						
June „						
July „						
August „						
September „						
October „						
November „						
December „						
January 1883.						
February „						
March „						
Total ..						

Mátherán, _____ *189* .

Superintendent, Mátherán.

APPENDIX.

Annual statement of Mátherán Station Fund receipts

1881-82.	1882-83.	Year.
		Opening balance.
		Government grant.
		Annual rent paid by site-holders.
		Rent of Bazár huts and shops.
		Fees for stalls paid by shop-keepers at Sunday bazár.
		Fees for cattle grazing.
		Fines for cattle impounded and other fines.
		Fees on account of Sweeper Tax received from shop-keepers, coolies and other persons employed on the hill.
		Fees for tattoos going up or down the hill.
		Receipts for medicines sold to applicants.

Mátherán, _____ 18 .

APPENDIX

Annual statement of Mátherán Station Fund expenditure

1881-82.	1882-83.	Year.
		Hospital Assistant's pay.
		Hospital Assistant's grain compensation.
		Regular peon establishment, including Chaudry, Mucadums and Mális.
		Extra Police paid for from Station Fund, including the cost of clothing.
		Temporary establishment of collection of fees, &c.,
		Scavenging establishment, such as sweepers, for 9 months in the year.
		Cost of supply of Europe medicines, &c., for the dispensary.
		Cost of supply of country medicines, &c., for the dispensary.
		Contingent charges.

Mátherán, _____

B.

for the year 1882-83 as compared with 1881-82.

Proceeds of firewood supplied from the Depôt to visitors, &c., on the hill.	Sale-proceeds of copies of Hill maps and Bellasis account of the Hill Station.	Contract for collection of chikekai and bardas.	Fees recieved from Bhoras or hawkers on the hill by the season.	Amount of contract for Ghat toll collection.	Registration-fees of Bhistis, bullocks on the hill.	Hire of tonjons belonging to the station.	Rent for Superintendent's house.	Conveyance nerrick carts.	Fees levied on pakkees, tonjons plying up or down the hill.	Total.

Superintendent, Mátherán.

C.

for the year 1882-83 as compared with 1881-82.

Cost of firewood purchased for the Depôt.	Contribution for the Vernacular School.	Contribution towards the establishment in the Accountant-General's Office.	Expenditure on account of repairs to Bazar shops.	Expenditure on account of *bonâ fide* public works.	Expenditure on public works carried out by the Executive Engineer.	Total.	Closing balance.	Grand Total.

Superintendent, Mátherán.

26. Superintendents of hill stations are not concerned with forest conservancy and need not, therefore, report on the subject in their annual administration report. (G. R. No. 2753, dated 1st April 1885.)

27. The annual administration report for the sanitarium of Mátherán should be submitted by the 1st October. (G. R. No. 9384, dated 21st December 1883.)

28. It is left to the Commissioner, C. D., to dispose of the annual administration report of the hill station of Pánchgani. (G. R. No. 4771, dated 5th July 1886.)

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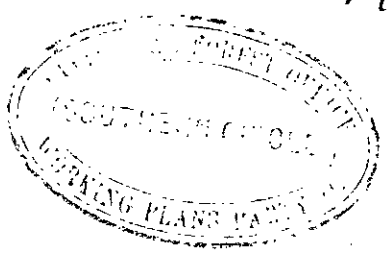

HORSES, MULES AND CATTLE.

PART I.—Civil Veterinary Department.

1. The Horse-Breeding Department with the Veterinary officers therein employed was transferred from the Military Department to the Department of Revenue and Agriculture, with effect from the 1st October 1889.

In order to guard against any changes of system with respect to the mode of horse-breeding as affecting the interests of the Army, the Military Department will be consulted regarding the proceedings of the Revenue and Agricultural Department in the matter of horse-breeding, and no radical changes in such matters will be made without reference to the Military Department. Further, in view of the great extension now in course of taking place of the purchase of country-breds for army remounts, such purchases now comprising young stock from six months old and upwards, and in view also of the breeding operations contemplated with the remount fillies before they are passed into the ranks, it will be necessary that the Horse-Breeding and Remount Departments should conduct their business in close and cordial co-operation with each other.

The supply and first distribution of stallions imported for military purposes and charged against the army estimates, and all correspondence connected therewith with Her Majesty's Government will be conducted in the Military Department. The Inspector-General, Civil Veterinary Department, will continue to correspond with the Military Department in regard to this business, as well as in matters relating to the employment of stallions for army remount purposes and other business in which the Army Remount Department is interested, and it will be his duty to supply the Military Department with all information called for from time to time.

(G. I., M. D., No. 4033, dated 21st September 1889; *vide* G. R. No. 8316, dated 31st October 1889.)

2. The Government of India, in dealing with the scheme for a Civil Veterinary Department, has no intention of interfering with or controlling the action which has been or may be taken in any province for the establishment of a Provincial Veterinary Department, except so far as the operations of the Department are connected with the purchase and treatment of Government stallions supplied for military purposes which are and will continue to be charged against Imperial revenues.

The Government of India has decided to retain as an Imperial officer the Inspector-General, Civil Veterinary Department, chiefly for the purpose of dealing with all matters connected with military requirements including the inspection of military stallions, &c., and partly as a consulting officer on all matters of general administration which the Government of India may be required to

deal with in communication with Local Governments. Otherwise than in connection with purely military requirements, he will have no direct control over, nor, except so far as may be desired by Local Governments and Administrations, any direct communication with Provincial Veterinary Officers. His duty in the provinces will be confined to submitting, with the permission of the Local Government, such information or advice to the provincial authorities as may be considered useful to the interests of the administration, especially in connection with the treatment of cattle-disease and the promotion of horse and cattle-breeding, on which subjects it is desirable to bring to the notice of the proper officials in each province the results of experience obtained in other parts of India. (G. I., R. & A., No. 80 H. B. 29-5, dated 18th October 1889; *vide* G. R. No. 6287, dated 5th September 1890.)

3. The civil or staff allowance, as well as the military pay of Veterinary officers, is an Imperial charge. But any supplementary allowance or contingent expenditure, such as purchase of tents, travelling allowance, and the like, should not be charged to Imperial revenues. Imperial military interests are no doubt indirectly benefited by the encouragement which the establishment of the Civil Veterinary Department may be expected to give to horse-breeding, but the chief gain is either of a provincial or local character, and the Government of India cannot recognize any liability for any portion of provincial civil veterinary expenditure beyond that which it has already accepted in the communications announcing the Secretary of State's sanction to the scheme. (G. I., R. & A., Nos. 977-1, dated 11th May 1892, and 14-68, dated 25th March 1893; *vide* G. Rs. Nos. 4992, dated 15th June 1892, and 2857, dated 22nd April 1893.)

4. The Director of Land Records and Agriculture should be the controlling officer of the Civil Veterinary Department for the purpose of Article 1287 of the Civil Service Regulations.

Whilst the Superintendent, Civil Veterinary Department, is the head of his branch of the Civil Veterinary Department, the Director of Land Records and Agriculture is the head of the entire Department, save as regards the responsibility of the Superintendent in connection with purely military requirements. With that exception correspondence relating to the Department should accordingly come to Government through the Director of Land Records and Agriculture.

(G. R. No. 4519, dated 3rd July 1891.)

5. Horse-breeding operations in the Province of Sind have been transferred to the charge of the Superintendent, Civil Veterinary Department, Baluchistan, under the direct control of the Inspector-General, Civil Veterinary Department, with effect from 1st April 1898. (G. I., R. & A., No. 1868-66-2,

dated 16th December 1897; *vide* G. R. No. 261, dated 11th January 1898.)

(2) The official designation of the Superintendent, Civil Veterinary Department, Baluchistan, should be changed to Superintendent, Civil Veterinary Department, Baluchistan and Sind. So far as the duties other than those connected with horse-breeding operations in Sind are concerned, the Superintendent, Civil Veterinary Department, Baluchistan and Sind, should be subordinate to the Government of Bombay and correspond direct with the Commissioner in Sind and the Director of Land Records and Agriculture. (G. I., R. & A., No. 2234-29-15, dated 27th October 1898; *vide* G. R. No. 1877, dated 13th March 1899.)

6. The following instructions are issued for guidance as to the general duties of the officers of the Civil Veterinary Department:—

(1) The Inspector-General of the Civil Veterinary Department will be permitted to correspond direct with local Governments and Administrations or such officials subordinate to them as they may authorize for this purpose, and to submit to the local Governments for consideration and orders, without reference to the Imperial Government, notes and suggestions on all subjects connected with the Department, except in those cases in which important questions of principle are raised, or in which the sanction of the Government of India is, under the rules of administration, requisite.

(2) The duties of the Civil Veterinary Department will be classed under three major heads—

Horse-breeding.
Animal-disease.
Instruction.

Horse-breeding.—This subject was dealt with in circular No. 18, dated 25th May 1892, shown as an appendix hereto.

(3) *Animal-disease.*—Under this heading are included all matters relating to the medical treatment of animals suffering from disease, accidents, or other causes; to the prevention and cure of disease in animals; and to the general management of them. The term 'animals' will, for the purposes of this Resolution, be held to include all animals kept for agricultural or industrial purposes, such as cattle, sheep, goats, horses, mules or camels.

(4) The officer to whom, in the *Gazette of India* dated 15th October 1892, the title was accorded of "Superintendent, Bacteriological Survey," has now been gazetted as "Assistant to the Inspector-General." He will superintend the animal-disease branch of the central office, and will, under the control of the Inspector-General, deal with all subjects connected with animal-disease. He will be permitted to place himself in direct communication with civil veterinary officers. His main duties will be—

(i) to collect, collate, and circulate information and statistics regarding animal-disease;

(ii) to publish, from time to time, manuals regarding the treatment of animal-disease and cognate subjects;

(iii) to assist the Imperial Bacteriologist in obtaining such special information as he may require regarding the more virulent and contagious diseases, and to procure the assistance of the provincial veterinary officers in supplying him with specimens of virus, tissues of diseased animals, etc.;

(iv) to communicate to provincial officers information regarding the treatment of animals with vaccines, and to instruct them as to any new methods of treatment which it may be considered desirable to introduce;

(v) to visit, with the permission of Provincial Governments, each province, for the purpose of conferring with local veterinary officers regarding the treatment of animal-disease and cognate subjects, and of submitting reports and suggestions in connection with the objects of the Bacteriological Survey and with the treatment of animal-disease, for the consideration of the Government of the province;

(vi) to collect, collate, and circulate information regarding the various breeds of cattle and other animals in India, and, if required, to arrange for the supply of stock cattle for breeding farms.

(5) The Government of India will allow each local Government and Administration to determine, subject to the following instructions, the duties of the civil veterinary officers* attached to the province, and to decide from time to time what measures can be adopted or proposed for the prevention of animal-disease.

(6) His Excellency the Governor General in Council, as at present advised, is disposed to believe that in most provinces it would be premature to attempt to establish any system of dealing with animal-disease which would involve coercion or interference with owners of cattle or other animals. In the hope that for the more virulent and contagious diseases vaccines may be discovered, which can be employed without offending the prejudices of the people, it will, in his opinion, be preferable to await the results of the bacteriological investigations now set on foot, and in the meantime to confine action to distributing information and advice regarding the sanitary or other precautions which the people can take for themselves.

(7) The circumstance must not, however, be overlooked that, independently of virulent and contagious

* Officers transferred from the Military Department are for the purposes of this Resolution termed 'Civil Veterinary Officers.'

epidemics, there are numerous diseases and accidents to which animals are subject, which can be prevented, mitigated, or cured, by ordinary treatment, and which in themselves afford a large and important field for the operations of the civil veterinary establishments. It is necessary, therefore, that a careful investigation should be made as to the character of all diseases, whether of an epidemic character or not, which occur or are prevalent in each district of the province; as to the method of treating them usually adopted; as to the results obtained from the treatment; and, generally, as to all circumstances connected with the occurrence and present treatment of animal-disease. One of the principal duties of the civil veterinary officers of the province will accordingly be to conduct an investigation of the nature described, and to communicate to the Assistant to the Inspector-General such information as that officer may require for the purposes indicated in clauses (i) and (ii) of paragraph 5.

(8) In other respects the main duties of veterinary officers in connection with animal-disease will be, under such orders as may be issued by the Local Governments, to organize and inspect the subordinate staff; to issue instructions as to the treatment of ordinary diseases; to advise as to the precautions to be taken in the case of contagious diseases; and to submit reports on all matters connected with the treatment of animal-disease.

(9) The civil veterinary officers will also be required—

(i) to telegraph the outbreak of any serious epidemic disease to the office of the Inspector-General, Civil Veterinary Department, who will inform his Assistant and the Imperial Bacteriologist, so that, if necessary, one or both of these officers may visit the locality for the purpose of taking observations and examining affected animals;

(ii) to make from time to time, in accordance with the general directions of the Imperial Bacteriologist, such microscopic examinations as without interfering with other duties can be made by them;

(iii) to forward such specimens of tissues, &c., of diseased animals as may be required by the Imperial Bacteriologist.

(10) The question of establishments, subordinate to civil veterinary officers, was alluded to in Government of India circular No. 80 of the 18th October 1889.

The Government of India are not in a position either to dictate what should be the strength of the establishments, which must vary with the conditions and financial circumstances of each province, or to give definite sanction to any general scheme for subordinate establishments until the views and wishes of local Governments and Administrations

have been received. But, as at present advised, the Governor General in Council is of opinion that the aim should be to equip each district in course of time, and as circumstances permit, with a sufficient number of trained veterinary assistants or inspectors, whose duties will be—

(*a*) to report periodically the occurrence or existence of any animal disease;

(*b*) to make special and immediate reports of outbreaks of serious disease;

(*c*) to advise owners as to the precautionary measures which should be taken for protecting their animals against contagious disease;

(*d*) to control the import and export of diseased animals from or to other provinces or countries;

(*e*) to treat ordinary disease;

(*f*) to advise owners as to the treatment of ordinary disease;

(*g*) to carry out instructions received for the treatment of contagious disease.

(11) The civil veterinary officers should, in the opinion of the Government of India, be made responsible for inspecting and reporting on the work of all veterinary subordinates. In some provinces a plan has been adopted of employing veterinary assistants under the Court of Wards, Municipalities, and District Boards, their salaries being provided from the wards' estates or from municipal or local funds. His Excellency the Governor General in Council considers that this system has many advantages; but that it should not be allowed to preclude the provincial veterinary officers from inspecting and reporting on the work of subordinates so employed.

(12) *Instruction.*—The Government of India have in their despatch to the Secretary of State, No. 82 of the 21st October 1891, on the organization of the Civil Veterinary Department expressed their desire that for some time to come no attempt should be made to provide high class veterinary instruction in any province except in Bombay and the Punjáb, where veterinary colleges have already been established.

There appears to be at present but little opening for native practitioners who have received a high class diploma, otherwise than in Government service. The number of men who can be so employed is too small to justify the establishment of an expensive educational institution in every province. The facilities of communication now existing will render it easy for those veterinary students who may wish, or may be required, to obtain a high class diploma to pass their examinations at Lahore or Bombay. A parallel case is that of Forest students, who are sent from all provinces in India, except Bombay, to receive instruction at the Dehra Dún Forest School.

(13) On the other hand, second class instruction should, in the opinion of the Government of India, be provided in every province of such a character as to fit the subordinate employés of the Department for the duties enumerated in paragraph 11. With the permission of Local Governments and Administrations the Inspector-General of the Civil Veterinary Department and his Assistant will in the course of their tours be invited to submit advice and suggestions as to the subjects in which veterinary subordinates require instruction. Provincial veterinary officers should, moreover, be placed in a position in which they can guarantee the qualifications of candidates for employment, on the efficient performance of which the results of their own administration must depend. In other words, the system of instruction should be based upon the advice of the responsible veterinary experts.

(14) The Civil Veterinary Department in every province will, under such orders as may be issued by the Local Government, be subject to the general control and supervision of the provincial department of Agriculture, and in the annual report of that department the operations of the Veterinary Department should be briefly noticed.

(G. I., R. & A., No. 26—133, dated 4th July 1893; *vide* G. R. No. 5755, dated 9th August 1893.)

Appendix (Vide *para. 3 of the Resolution of the Government of India, No. 26—133, dated 4th July 1893*).

"In Military Department Resolution No. 4033-D., dated 21st September 1889, by which the Horse-Breeding Department was formally transferred from the Military to the Department of Revenue and Agriculture, it was laid down that no change would be made in the control by the Military Department over the supply and distribution of stallions purchased by the Imperial Government, and that the Military Department should be uniformly consulted regarding the proceedings of the Civil Department in matters connected with horse-breeding. These instructions remain unaltered. In issuing the present circular His Excellency the Governor General in Council has no intention of suggesting any interference or modification of the arrangements hitherto in force, but desires that the previously restricted efforts of the Military Department should be largely supplemented and supported by a serious attempt on the part of the Civil authorities to extend and improve horse-breeding in those parts of India in which favourable conditions exist. The Government of India are confident that the sympathy of Local Governments and Administrations will be given to an object which is of such considerable importance to national interests.

"2. The duties of the new Civil Veterinary Department, which is, it must be remembered, primarily an expansion of the Horse-Breeding Department, may, so far as they are concerned with horse-breeding, be thus enumerated—

I.—Distribution of stallions purchased by the Imperial Government.

II.—The registration of mares.

III.—The selection and branding of mares.

IV.—The elimination of unsound or diseased animals from the list of selected mares.

V.—The inspection of stallions.

VI.—The supply of district stallions (including under this term stallions maintained from provincial funds, and by municipalities, local boards, courts of wards and zamindars).

VII.—The elimination of inferior sires.

VIII.—The registration of the produce of both Imperial and district stallions.

IX.—The instruction of breeders in an effective and economical system of horse-breeding.

"3. The most important of these duties, and the one in which the new department especially requires the aid and direction of the local authorities, is that which is referred to under head VI. There can be no doubt that the main direction in which for some years to come the indigenous breed of horses will be susceptible of improvement lies in the increased supply of a better class of stallions and in the elimination of inferior sires. This will involve the supplementing of the stallions purchased by the Imperial Government by district stallions, *i.e.* stallions provided from provincial, local, or private sources. At the same time it is very desirable that the veterinary officers should be assisted and supported, so far as may be practicable, in the performance of their other duties. The actual methods and practice which may be adopted to this end in each province must be left to a great extent to be worked out and developed under the instructions of Local Governments; but His Excellency the Governor General in Council considers that it will be useful to suggest briefly the main directions in which it may be possible that material and practical assistance may be given to the professional officers directly responsible for the promotion of horse-breeding operations.

I.—Distribution of Imperial stallions.

"4. In connection with the distribution of Imperial stallions a direct responsibility will now be placed upon divisional and district officers, firstly, to ascertain whether in the area under their administrative control there is likely to be an efficient demand for the services of an Imperial stallion; and, secondly, to indicate as far as possible the class of mares for which it is demanded. The Agricultural Department will be required to assist in this duty. The information obtained will be placed at the service of the Military Department, which will finally control the distribution of stallions.

II.—Registration of mares.

"5. In order to provide material for forming a judgment on the requirements of a district for Imperial as well as for district stallions, the subordinate establishments should be required to maintain registers of the mares, whether branded or unbranded, in each administrative circle. There will, perhaps, be no more difficulty involved in preparing and keeping up registers of this kind than in maintaining registers of crops. The area under each village accountant, whose duty it is to keep crop registers, is believed not to exceed, as a rule, two or three square miles, while over every 40 or 50 of these registering officials there is now a responsible 'circle supervisor,' who by his position and educational qualifications will be ordinarily competent to submit an intelligent report on the general character of the mares registered in his circle. These officials may be assisted in their duty by the trained veterinary inspectors who are already, in some provinces, being distributed over the districts, and will, it is presumed, be gradually provided in others. The precise rules under which these officials will co-operate with the circle supervisors must be left for the consideration of the Local Governments concerned; but there seems no *primâ facie* reason to believe that efficient registration and intelligent reports on the number and general quality of the mares in each district cannot through the agency indicated be gradually obtained.

"6. The selection and branding of mares are duties which will specially devolve on the professional officers, but which will to some extent be facilitated by the registration contemplated in the preceding paragraph.

III.—Selection and branding of mares.

7. The elimination of unsound or diseased animals from registers of branded mares will be materially facilitated by returns from village accountants and their supervisors. At present many animals that have either died or been removed from the district are, through the want of an adequate registering staff, maintained on the registers long after the date of their disappearance; and it has often been urged that the record of results based on imperfect registration is seriously misleading. Such a contingency should now never recur. It is also suggested that through the influence of district officers measures may be taken to facilitate the work of the professional officers in the elimination of unfit animals from the lists by maintaininig annual or biennial gatherings of all the branded mares of each district or sub-division. The experiment is already under trial in some districts in Northern India. If the system proves successful, the question might be considered whether the owners of any mares brought up for branding should not be required to agree to a condition to produce them so long as they are in the district, at the periodical gatherings.

IV.—Elimination of unfit animals from the register.

"8. Local Governments and Administrations are invited to consider whether the inspection of stallions may not now be made the duty of all responsible district officials on tour, as well as of resident native sub-divisional officers. This supplementary inspection would not relieve the professional officers from the duty which now rests upon them of periodical inspection, but would aid them materially in maintaining a knowledge of the condition of the stallions and of the care with which they are kept. The direct responsibility thrown upon the resident officials to prevent the access of uncertificated mares to the Government stallions located within the area of their administration would do much to diminish, though it may not entirely eliminate, one of the most serious causes of the deterioration of stallions and of unsatisfactory results.

V.—Inspection of stallions.

"9. As already intimated, the Government of India believe that an increase in the number of district stallions will, in the end, prove to be the most important step that can be taken towards the ultimate improvement in the quality of the horses of the country and in the number of remounts available for the army. The general standard of indigenous stock in India requires to be materially raised before it can be expected that any large number of suitable mares will be forthcoming. It is admitted that there is now considerable difficulty in obtaining brood mares of sufficient quality to put to imported stallions, and that this is due to the fact that the general standard of country-bred stock has not at present reached a sufficiently high level. It is clearly a waste of money to introduce a large number of first class sires into the country unless there are forthcoming a proportionate number of mares of adequate size and breeding to be served by them. The increase in number of better bred dams is accordingly a matter of primary importance. Under the present system all the best mares are absorbed for army purposes, the number produced by the imported stallions being too few to admit of any large margin being available for horse-breeding purposes. The aim which His Excellency the Governor-General in Council holds in view in advocating the maintenance of cheaper or 2nd class stallions by local and municipal authorities or by the richer landlords, to whom in this respect Courts of Wards may usefully give an example, is the gradual improvement in the general quality of what

VI.—The supply of district stallions.

may be called the lower strata of the horse supply of the country. This policy is one which neither has been nor can be to any material extent promoted by military officers. It must be guided and directed by the civil authorities. In one or two districts of Northern India a large number of stallions have within the last few years been located by municipalities, district boards, managers of wards' estates, and leading land-owners. It is admitted that equal results cannot be expected from all districts, in some of which the civil officers will take no strong personal interest in the matter, while in others local funds or rich land-owners will not be forthcoming. But there can be little doubt that a very material impulse will be given in the direction indicated by the onus which will, if the instructions suggested in this circular are adopted, be laid upon civil authorities to exert their influence in obtaining the co-operation of the native community in a measure which will be of considerable benefit to themselves as well as to the State.

VII.—Elimination of inferior sires.

"10. The elimination of inferior sires is a measure which many authorities consider to be essential to the general improvement of the horses of India. The subject was one of those discussed at the Poona Conference. It involves some difficulties, as the measure would entail the compulsory gelding of stallions considered unfit to be used as sires, and would in some parts of India be opposed to the prejudices of the people. It would also, unless carefully carried out, tend to an undue diminution of the number of ponies and horses in the country. But the Government of India are anxious that the question should receive special consideration, and that it should be made the subject of practical experiment in selected districts.

VIII.—Registration of produce.

"11. The registration of the produce of both Imperial and district stallions is a matter in which considerable assistance can be given by the civil establishments, and is one to which the Military Department attaches much importance. One of the most serious defects in the existing system has been the impossibility of tracing the produce of mares covered by Government stallions or of accurately ascertaining the number of cases in which no produce has resulted. This would be, to a great extent, effectually remedied by the system of registering mares already advocated, and which with little additional trouble could be extended to the registration of produce. The details of the system must of course be worked out by provincial authorities. It could, however, be doubtless arranged that the visit of every mare to a Government or district stallion should be recorded by the subordinate official in charge of a stallion and that the village officer should be required to enter in his diary the occurrence of births in, and the removal of mares or produce from, his circle, and any other cognate circumstances which it may be desirable that he should note. Periodical returns would be submitted by him to the circle supervisors and by them to the district and divisional authorities, the whole being eventually collated and reviewed by the veterinary officers and the Agricultural Department of the province.

IX.—Instruction in horse-breeding.

"12. The Horse-Breeding Department has already taken a strong lead in the direction of affording instruction in a sound and economical system of horse-breeding. Mr. Hallen, the Inspector-General of the Civil Veterinary Department, has introduced on a depôt farm at Hapur the plan of utilizing brood mares for agricultural purposes. By employing these animals on ordinary farm operations, the cost of producing young stock for the market is reduced to a minimum and the profits of the breeder very materially increased. The depôt farm has now been visited by a certain number of land-owners from the North-West Provinces and the Punjab, and the system followed there is, it is said, being introduced with

some promise of success on a limited number of wards' and other private estates. In future, annual meetings will be held at Hapur for the purpose of giving practical instruction to landowners and horse-breeders whom provincial or district officials may induce to attend.

"The farm will shortly be enlarged and the operations conducted with a closer attention than hitherto to statistical and financial results. A separate circular will be issued during the course of the year, giving a detailed description of the system adopted; but in the meantime the Government of India are glad to take this opportunity to invite Local Governments and Administrations to direct the Agricultural and Veterinary Departments, as well as district and divisional officers, to ascertain how far the example offered at the Hapur farm can be usefully followed elsewhere, and to induce the managers under Courts of Wards and agricultural capitalists to try the experiment of utilizing horses and mares for agricultural purposes.

"13. In conclusion, the Government of India desire that the questions dealt with in this circular may be separately noticed in the reports of Agricultural and Veterinary Departments in which any progress made in the directions indicated should be recorded. The opportunity will be given to Local Governments and Administrations in reviewing these reports to record their opinions on the various measures which have been now suggested, or upon any others which may be advocated or initiated to secure the required results. This circular is intended to draw attention to the subject rather than to dictate the adoption of any precise course of action, and His Excellency the Governor General in Council will be satisfied if it secures the sympathy, co-operation and support of civil authorities in a matter which is of great national as well as of military importance."

(G. I., R. & A., No. 18-54, dated 25th May 1892; *vide* G. R. No. 5872 of 19th July 1892.)

7. Army Veterinary officers in civil employ cannot be granted any privilege, in the matter of free medical attendance on families, which is not enjoyed by the rules of the service of other officers, military or civil, serving in a civil capacity. (G. I., R. & A., No. 3148-I, dated 6th November 1893; *vide* G. R. No. 9316, dated 20th December 1893.)

8 (*A*). The following rules for the Civil Veterinary Department have been sanctioned by the Government of India:—

1. Candidates for employment in the Civil Veterinary Department should submit their applications through the Principal Veterinary Officer in India to the Inspector-General, Civil Veterinary Department.

2. A list of candidates, approved by the Government of India, will be maintained in the office of the Inspector-General, Civil Veterinary Department.

3. No officer shall be eligible for the Civil Veterinary Department unless he has served at least eighteen months in the Army Veterinary Department.

4. The selection of officers for particular appointments will be made by the Government of India with the concurrence of the Local Government or Administration concerned.

5. At any time within eighteen months after joining the appointment, the selected officer may elect to return to military service, but thereafter the right of voluntary reversion ceases.

6. It shall be in the option of the Local Government or Administration to return an Army Veterinary officer, serving under it in the Civil Veterinary Department, to the Military Department at any time within eighteen months if he fails to pass an examination by the Lower Standard in the vernacular of the province, or for any other reason.

6*A*. Within three years from the date of their appointment to the Civil Veterinary Department, civil officers will be required to pass a further examination in vernacular by the Higher Standard. Failure to pass such an examination within the prescribed period will, in the absence of special orders to the contrary, entail loss of civil allowances.

7. An officer who elects to return or who is returned to military duty under Rules 5 or 6 within the eighteen months of probation, will revert to the position which he occupied in the Army Veterinary Department previous to his appointment to the Civil Veterinary Department.

When an officer wishes to revert under Rule 5, or Local Governments desire to return an officer, under Rule 6, intimation should be given to the Government of India in the Department of Revenue and Agriculture which will give sufficient notice to the Military authorities to enable them to provide a substitute from the Army Veterinary Department to replace the officer reverting or being returned. Such officer, until the substitute is provided, will continue to be borne on the strength of the Civil Veterinary Department.

8. An officer who accepts permanent appointment in the Civil Veterinary Department must elect for continuous civil employment in India, subject only to the liability to temporary return to military duty in the event of serious war.

9. The confirmation of an officer in his appointment at the end of the eighteen months of probation in the Civil Veterinary Department will require the approval of the Government of India.

10. Officers of the Civil Veterinary Department will be liable to transfer from one appointment to another or from one province to another. They will be under the control of the Local Government under which they are serving for the time being, but in all matters connected with the choice, management and location of stallions purchased from Imperial funds for army purposes they shall be under the orders of the Government of India in the Military Department, through the Inspector-General of the Civil Veterinary Department.

11. The Civil Veterinary Department as at present constituted will comprise the following appointments:—

1. Inspector-General, Civil Veterinary Department.	Imperial Officers.
2. Assistant to Inspector-General, Civil Veterinary Department.	
*3. Clinical Assistant to Imperial Bacteriologist.	
4. Superintendent, Civil Veterinary Department, Madras.	Provincial Officers.
5. Superintendent, Civil Veterinary Department, Bombay.	
6. Principal, Veterinary College, Bombay.	
7. Assistant Principal, Veterinary College, Bombay.	
8. Superintendent, Civil Veterinary Department, Bengal.	
9. Superintendent, Civil Veterinary Department, North-Western Provinces and Oudh.	
10. Principal, Lahore Veterinary College, Punjáb.	
11. Professor, Lahore Veterinary College, Punjáb.	
12. Superintendent, Civil Veterinary Department, North Punjáb.	
13. Superintendent, Civil Veterinary Department, South Punjáb.	
14. Superintendent, Civil Veterinary Department, Baluchistán.	
15. Superintendent, Civil Veterinary Department, Burma.	
16. Principal, Ajmere Veterinary School, Rájputána States.	
17. Furlough Reserve.	
18. Furlough Reserve.	

* This appointment may be held by an officer other than an officer of the Army Veterinary Department, and in such case these rules will not apply.

NOTE.—The appointment of Superintendent, Civil Veterinary Department, Central Provinces and Berár, is temporarily suspended, but it is intended that an officer holding a furlough appointment shall perform the duties when his services are available.

12. The appointment of Inspector-General will, whenever an eligible officer is available, be filled from the ranks of the Civil Veterinary Department, and will ordinarily be held for five years only.

13. The salary of Civil Veterinary officers will consist of the Indian military pay and allowances of rank, and a staff or civil allowance on the following scale:—

	Indian Military Pay and Allowances	Civil Allowances
	Rs.	Rs.
Veterinary Lieutenant—		
Under 5 years' service...	400	150
After 5 years' service ...	450	200
After 10 years' service...	500	250
Veterinary Captain— ...	600	300
After 5 years' service in that class	650	350
Veterinary Major—		
After 10 years' service as Veterinary Captain ...	750	400

Army Veterinary officers serving in the Civil Veterinary Department will be entitled to the military rank and title and all other advantages conferred on Army Veterinary officers by the Royal Warrant for pay and promotion.

The salary and rank of the Inspector-General of the Civil Veterinary Department will correspond with those of the Principal Veterinary Officer in India, his total emoluments being Rs. 1,620 a month, irrespective of rank in the Army.

NOTE.—For the purposes of the second clause of this rule the Inspector-General, Civil Veterinary Department, will take the place of the Director-General, Army Veterinary Department.

14. The following appointments will carry with them the additional local allowances noted opposite each :—

	Rs.
Principal, Bombay Veterinary College.	100 a month.
" Lahore " ...	100 "
Superintendent, Civil Veterinary Department, Burma	100 "
Assistant to Inspector-General, Civil Veterinary Department	50 "

15. Officers of the Civil Veterinary Department will be seconded from the Army Veterinary Department, in which they will retain their rank and commissions. Their names also will be retained in italics in the Army List, and their promotion, so far as it may be regulated by seniority, will correspond with that which they would have received in the Army Veterinary Department.

Promotions in army rank of Civil Veterinary officers will be determined on the principles laid down in the Royal Warrant for pay and promotion and on the recommendation of the Inspector-General, Civil Veterinary Department. Officers will be required to qualify themselves for such promotion by passing the examination prescribed for Veterinary officers of the Army Veterinary Department.

16. The leave and leave allowances of Civil Veterinary officers will be regulated by the rules in the Civil Service Regulations (Chapter XIII) applicable to Military officers subject to the Civil Leave Rules, with the following special conditions :—

(*a*) Officers on ordinary furlough will draw half the pay of their military rank *plus* half their civil allowances.

(*b*) Officers officiating in the Department will draw the pay of their military rank *plus* half the civil allowance attached to that rank.

(*c*) Civil Veterinary officers shall be treated, in applying the rules mentioned, as if they had, before entering the Civil Department, been subject to the leave rules for the Staff

Corps (1886) from the date of their arrival in India.

17. The pension of the Inspector-General, Civil Veterinary Department, after three years' tenure of office will be £500 a year. For the rest, the maximum pension which may be earned by a Civil Veterinary officer will be £450 per annum subject to the following conditions :—

(*a*) No officer of the Department will become qualified for pension under the scale now fixed for the Civil Veterinary Department until he has rendered ten years' service in the Department.

(*b*) Pension for military and civil service combined will be at the rate of £15 a year for every completed qualifying year of service up to a maximum of £450 a year.

(*c*) Leave, apart from privilege leave, will count as service qualifying towards pension to the extent of two months for every year of actual service.

(*d*) Retirement will be optional after twenty years' service and allowed on medical certificate after fifteen years' service.

Should an officer have completed five years' tenure of the post of Inspector-General before having rendered ten years' service in the Department, he will be eligible for a pension of £450 per annum.

Officers retiring before having completed ten years' service in civil employment will be dealt with under military rules for pension or gratuity.

The rules in the Civil Service Regulations relating to the compulsory retirement of military officers in civil employ upon attaining the age of fifty-five years will apply to Army Veterinary officers in the Civil Veterinary Department (see Article 679, Civil Service Regulations).

18. Travelling allowances will be granted to Civil Veterinary Department officers under the the Civil Service Regulations, the principal rates under which are double first-class fares for journeys by railway, eight annas a mile for journeys by road and Rs. 5 a day for halts.

19. Officers of the Civil Veterinary Department called upon to serve with an army in the field will be entitled to the privileges of their army rank, and will retain the pay and allowances drawn by them in the Civil Department. Such service will count for leave and pension in the same way as service rendered in the Civil Department.

20. Officers of the Civil Veterinary Department are debarred from private practice without the permission of the Local Government under which they may be serving.

21. The family of a Civil Veterinary officer recruited from the Veterinary Staff of the Army

will be eligible for pension under the provisions of the Royal Warrant, 'Pay and Non-effective Pay,' applicable to the families of Army Veterinary officers.

Civil Veterinary officers will be required to make, independently, due provision for their families, by subscribing under such Pension Regulations as Government may from time to time prescribe.

Supplementary rules for the examination of Officers of the Civil Veterinary Department in the vernacular.

1. The Lower and Higher Standards in vernacular, to which reference is made in Rules 6 and 6A of the Civil Veterinary Department rules, shall, generally speaking, mean the Lower and Higher Standards in Hindustani prescribed by Army Regulations, India, Volume II. From the 1st October 1895, when the revised rules published in India Army Circulars, dated 1st April 1895, come into force, the Higher Standard examination shall include ability to transliterate from Persian into Nagri and *vice versâ*. Candidates may apply to present themselves before Military Committees of Examination in the same manner as officers of other branches of the service, in conformity with Section XXIV, Army Regulations, India, Volume II.

2. In Madras the Lower Standard shall mean the third class test prescribed by Government Notification No. 191, dated 13th April 1894 (*Fort St. George Gazette*, Part I, dated 24th April 1894), and the Higher Standard shall mean the second class test prescribed by the same notification, and the language chosen shall be either Tamil or Telugu, as the Local Government thinks fit.

3. In Burma the Lower and Higher Standards shall mean the lower and higher Standards, respectively, in Burmese as laid down in Government Notification No. 201, dated 11th August 1892. (*Burma Gazette*, Part I, dated 13th August 1892.)

4. An officer who, before joining the Civil Veterinary Department, has passed by the Lower and Higher Standard in Hindustani as prescribed in the Army Regulations, shall be deemed to have passed by the Lower and Higher Standard as the case may be for the purposes of Rules 6 and 6A of the Civil Veterinary Department rules, unless the officer is posted to Burma or Madras.

5. When an officer is transferred from one province to another, and the language in which Civil Veterinary Department officers have under these orders to pass is in both provinces Hindustani, the limits of time mentioned in Rule 6 of the Civil Veterinary Department rules will run from the date on which the officer was first ap-

pointed to a province in which Civil Veterinary Department officers have under these orders to pass in Hindustani; and an officer who has passed by a standard in any such province shall be deemed to have passed by that standard for the purposes of Rule 6 of the Civil Veterinary Department rules.

6. When an officer is transferred from a province in which Civil Veterinary Department officers have to pass in Hindustani, to one in which they have to pass in another language, or *vice versâ*, the limits of time mentioned in Rule 6 shall run from the date of such transfer.

7. If an officer fails to pass the prescribed examinations, the Local Government may extend the period during which he must pass.

(G. I., R. & A., No. 10-59-5, dated 28th June 1895; *vide* G. R. No. 5587, dated 24th July 1895.)

(*B*). In connection with these rules the following orders have been issued by the Government of India :—

Rule 5.—Officers already in the Civil Veterinary Department must elect whether they intend to remain in the Department or not within 6 months from the date of the issue of these rules, or 18 months from the date when they joined the Department, whichever period may expire later.

Rule 6.—All officers now in the Civil Veterinary Department will be allowed a period of 18 months from the date of issue of these rules within which to pass the Lower Standard examination required by this rule.

Rule 6A.—Officers already in the Civil Veterinary Department will be excused from the operation of this rule.

Rule 13.—Under this rule some doubt has been felt as to the pay and allowances to be drawn by officers holding the furlough appointments mentioned in Rule 11, and it is therefore intimated that they will when present on duty receive full pay and allowances.

Rule 14.—In addition to the local allowances mentioned in this rule, the following appointments at present carry also the allowances noted opposite each :—

	Rs.
Principal, Bombay Veterinary College—	
House-rent	60
Carriage allowance	35
Superintendent, Civil Veterinary Department, Madras—	
House-rent	50

Rule 16.—In connection with this rule it has been decided that—

(i) for the purposes of Rule 16 (*c*) the date of arrival in India must be held to be the date of arrival on the last tour of service;

(ii) an officer must be substantively appointed to the Civil Veterinary Department, or have officiated continuously in it for three years, before he can become subject to the civil leave rules; but an officer subject to civil leave rules at the time of joining the Civil Veterinary Department will count all service rendered under those rules as service for civil furlough;

(iii) an officer holding an appointment which has been absorbed into the Civil Veterinary Department will be allowed, for the purposes of Rule 16 (*c*), to count service in that appointment as if it were service (substantive or officiating as the case may be) in the Civil Veterinary Department.

Rule 17.—The question having arisen whether previous service in an appointment absorbed into the Civil Veterinary Department counts as service rendered in that Department for the purposes of this rule, the Government of India have decided it in the affirmative.

(G. I., R. & A., No. 11-59-6, dated 28th June 1895; *vide* G. R. No. 5587, dated 24th July 1895.)

(*C*). All applications for leave, other than casual, by officers of the Civil Veterinary Department should be forwarded by the Local Government through the Inspector-General, Civil Veterinary Department, to the Government of India for orders. (G. I., R. & A., No. 12-70-8, dated 29th June 1895; *vide* G. R. No. 6971, dated 10th Septembe 1895.)

(*D*).—The proceedings of Medical Boards assembled on officers of the Civil Veterinary Department in connection with applications for leave on medical certificate out of India should be furnished to the Inspector-General, Civil Veterinary Department, in duplicate, together with applications for such leave. (G. I., R. & A., No. 12-101-2, dated 22nd June 1896; *vide* G. R. No. 5501, dated 15th July 1896.)

(*E*).—No appointment to any post on the cadre of the Civil Veterinary Department should be made by Local Governments without the previous sanction of the Supreme Government. (G. I., R. & A., No. 9-35-5, dated 13th May 1896; *vide* G. R. No. 4450, dated 5th June 1896.)

(*F*).—The Government of India will notify—

(*a*) Postings or first appointments on probation to the Civil Veterinary Department.

(*b*) The confirmation of officers appointed on probation to the department.

(*c*) Appoinments to offices under direct Imperial control.

(*d*) Reversions to the Army Veterinary Department.

(*e*) Transfers from one province to another or from an Imperial appointment to be placed at the disposal of a Provincial Government and *vice versâ*.

(*f*) Leave.

The Local Government will notify —

(*i*) the particular appointment to be filled by the officer posted to the province by notifications (*a*) or (*e*) above and

(*ii*) transfers from one provincial appointment to another within the province.

A copy of every notification issued by the Local Government should be furnished to the Inspector-General, Civil Veterinary Department, and to the Comptroller, India Treasuries, who are responsible for keeping the cadre within the sanctioned scale. Copies should also be forwarded to the Government of India in the Department of Revenue and Agriculture, and the Provincial Audit Officer.

A copy of Government of India notifications will similarly be furnished to the Local Government, the Inspector-General Civil Veterinary Department, the Comptroller, India Treasuries, and the Provincial Audit Officer.

The dates on which Civil Veterinary Officers assume or relinquish charge of their duties or leave India on furlough are, under financial rules, reported direct to the Accounts Officer concerned. They should also be reported direct to the Inspector-General, Civil Veterinary Department, who will keep the Government of India informed.

The Inspector-General, Civil Veterinary Department, may continue to be consulted before transfers of Civil Veterinary Officers within the province are made, and he may receive early intimation when such transfers have actually taken place, in order that he may be kept informed of the movements of officers of the Department.

(G. I., R. & A., No. 10-133-1, dated 28th October 1897; *vide* G. R. No. 8300, dated 15th November 1897.)

PART II.—TOURS OF THE SUPERINTENDENT, CIVIL VETERINARY DEPARTMENT.

1. The Superintendent, Civil Veterinary Department, should submit to the Survey Commissioner and Director of Land Records and Agriculture a monthly diary furnishing a detailed programme of his tour showing the date, name of district, the places from and to which daily march was made, and the numbers of miles travelled daily by road and rail; and a copy of this diary should be supplied to the Inspector-General by the Survey Commissioner and Director. (G. R. No. 4719, dated 24th June 1895.)

2. The Superintendent should devote the whole of the travelling season, which includes the hot weather months, to touring on duty in the Bombay Presidency. (G. R. No. 2146, dated 24th March 1890.)

3. On entering a district the Superintendent, Civil Veterinary Department, should report himself to the Collector in case that officer may wish to communicate with him on the subject of his work in that district. (G. R. No. 7181, dated 4th September 1885.)

4. The district officers should issue strict instructions to the taluka officials in their respective charges to render every possible assistance to the Superintendent, Civil Veterinary Department, during his annual inspection tours. (G. R. No. 1259, dated 19th February 1892.)

5. The Superintendent, Civil Veterinary Department, should report at once to the Collector any negligence or indifference shown by a Mámlatdár in connection with horse-breeding operations. (G. R. No. 7529, dated 16th September 1885.)

PART III.—VETERINARY DISPENSARIES AND VETERINARY GRADUATES AND ASSISTANTS.

1. The scheme as propounded by Government in respect of Veterinary Dispensaries, &c., is that they are to pay—

(*a*) a grant-in-aid to all Veterinary Dispensaries;

(*b*) two-thirds of the pay of the Veterinary Graduate, (in Poona the Veterinary Assistant,) in charge of certain dispensaries, and half the pay of the Veterinary Graduate in charge of certain other dispensaries;

(*c*) half the pay and travelling allowances of the itinerating Veterinary Graduate in all cases.

These graduates are to receive pay beginning at Rs. 50 and rising to Rs. 100 by annual increments of Rs. 5. These rates are to be considered the maximum rates towards which Government will contribute the quota specified. Local Boards have discretion to engage graduates at lower rates. The Veterinary Assistants should be servants of the Municipalities and Local Boards. It seems undesirable that a new class of pensionable Government servants should be created for what is properly *local* service, and His Excellency in Council thinks that Government will do all that may fairly be expected in subsidizing local effort. The Governor in Council further considers that the offer of grants-in-aid to dispensaries and of part of the pay of Veterinary Assistants should be limited in each case to periods of five years. After five years' experience the position may be reviewed and Government can then determine what further assistance, if any, should be given from Provincial Revenues towards the maintenance of Veterinary Dispensaries and District Veterinary Assistants.

The Veterinary Graduates in charge of dispensaries and the itinerant Veterinary Assistants should be immediately under the orders of the District Committees, consisting of the Collector of the District and representatives of all contributing bodies. They should report to the District Committees, who will correspond with the Director of Land Records and Agriculture, and the latter officer will correspond with the Commissioners. The Collectors and Commissioners and the Director of Land Records and Agriculture should notice the operations of the district veterinary establishments and their results in their annual administration reports. The Director of Land Records and Agriculture and the other officers of the Civil Veterinary Department should be *ex-officio* visitors of the veterinary dispensaries.

The Superintendent, Civil Veterinary Department, and the other officers of the Civil Veterinary Department should have the right of inspection and

independent criticism of the work of the Veterinary Graduates in charge of dispensaries and of the itinerating Graduates attached to the dispensaries. The criticisms of these officers should be always referred to the District Committees for remarks. (G. Rs. Nos. 2011, dated 18th March 1891, and 4451, dated 21st July 1891.)

2. The following are the duties of Veterinary Graduates :—

A.—Duties of Veterinary Graduates in charge of dispensaries—

(1) The charge of the dispensary and hospital and visiting sick animals at the owners' stables under the rules prescribed by the District Committee.

(2) Superintendence of the feeding and working of Government stallions in the town or city where the dispensary is under the orders of the Superintendent, Civil Veterinary Department.

(3) Castration of colts.

(4) Co-operation with the itinerant Veterinary Graduate, if any, generally ; and especially in cases of outbreak of epidemic cattle disease.

(5) Visiting fairs and shows in the town or city in which the dispensary is located.

B.—Duties of itinerant Veterinary Graduates—

(1) Systematic tours under the general orders of the District Committee—

(*a*) to make known the existence and objects of the dispensary and to send animals for treatment there, if feasible, and to treat locally ;

(*b*) under orders of the Superintendent, Civil Veterinary Department, to inspect Government stallions located in the districts ;

(*c*) under similar orders to send colts for castration to the dispensary ;

(*d*) to visit cattle fairs and shows.

(2) To take prompt measures for the repression of cattle disease.

(3) To aid the Superintendent of Bacteriological Survey in his duties.

(4) To give prompt intimation to the Imperial Bacteriologist of the outbreak of contagious disease among the lower animals.

As to reports.

Veterinary Graduates in charge of dispensaries and those itinerating should submit annual reports, in the form to be prescribed, to the District Committee, showing the operation of the year (ending 31st March.)

Note.—The itinerant Veterinary Graduate will indent on the dispensary for medicines, but must keep a careful account of his expenditure.

(G. R. No. 2780, dated 22nd April 1891.)

3. In the districts where itinerating Veterinary Assistants are employed, the Local Boards concerned should prescribe routes and dates for the Assistants (subject to alteration in case of epidemic disease) and require them to submit diaries of their movements.

(G. R. No. 4217, dated 12th June 1893.)

4. The Superintendent, Civil Veterinary Department, should visit grants-in-aid veterinary dispensaries. It is desirable that he should comment on the annual reports of these dispensaries, receiving them from the Collectors and forwarding them to Government, embodied in the Annual Veterinary Report, through the Survey Commissioner and Director of Land Records and Agriculture. It is essential that the dispensaries should be visited by a professional officer, who will examine the record of treatment by the Veterinary Graduate in charge, and comment, in his professional capacity, on the suitability of the arrangements for treatment of patients, on the supply of medicine, and on the assistance in the inspection of stallions and other cognate duties which are imposed on graduates in charge of dispensaries in connection with horse-breeding operations. (G. R. No. 5220, dated 10th July 1893.)

5. The following are the rules for the inspection of grant-in-aid Civil Veterinary Dispensaries :—

I. The following are appointed inspecting officers by Government :—

1. The Collector and President, District Local Board
2. The Survey Commissioner and Director, Land Records and Agriculture.
3. The Superintendent, Civil Veterinary Department
4. The Deputy Director of Agriculture.
5. The District Superintendent of Police.
6. The Officer in charge of the Sub-division.
7. The Members of the Dispensary Committee.

II. The members of the Dispensary Committee who may be present at the time and in the place where the dispensary is located, shall inspect the institution at least once a month.

III. The inspecting officers as well as members of the Dispensary Committee shall record their remarks in the Visitors' Book kept for the purpose.

IV A copy of the remarks made in the Visitors' Book shall at once be submitted to the Collector and President, District Local Board, by the officer in charge of the dispensary.

V. The following points should be specially attended to in the inspection :—

1. *Registers*, whether kept in full and written up to date.
2. *Medicines and Instruments*, whether sufficient or in good order.
3. *Cleanliness* and *sanitary condition* of the dispensary.
4. *Accommodation*, whether sufficient.
5. *Epidemic or Contagious Disease*, whether duly reported to the Collector.

6. *Efficiency* of the officer in charge.
7. *Complaints*, if any received.

VI. Registers to be kept—

(i) Daily Attendance Register of Out-patients.
(ii) Abstract of do.
(iii) Register of In-patients.
(iv) Abstract of do.
(v) Return of Medicines, &c. (annual).
(vi) Detailed Bill of Contingent Charges.
(vii) Inward Correspondence Register.
(viii) Outward do. do.
(ix) Proceedings of the Dispensary Committee.
(x) Cash Account Book.
(xi) Account book of Local Fund Postage Stamps.
(xii) Receipt Book for Contingent Charges (Anglo-Vernacular).
(xiii) Visitors' Book.

(G. Rs. Nos. 6351, dated 1st September 1893, and 2668, dated 5th April 1897.)

No. I.

Daily Attendance Register of Out-patients, 189 -9 .

Serial No.	Owner.			Description of Animal.	Disease.	Date of Admission.	N V
	Name.	Occupation.	Residence.				

(G. R. No. 6351, dated 1st September 1893.)

No. II.

Abstract of Daily Attendance Register of Out-patients for the month of _____ 189 -9 .

Date.	Horses.	* Cattle.	* Buffaloes.	Sheep and Goats.	Dogs.	Others.	Total No. of Animals.	Remarks.
1st ...								
2nd ...								
3rd ...								
4th ...								
5th ...								
6th ...								
7th ...								
8th ...								
9th ...								
10th ...								
11th ...								
12th ...								
13th ...								
14th ...								
15th ...								
16th ...								
17th ...								
18th ...								
19th ...								
20th ...								
21st ...								
22nd ...								
23rd ...								
24th ...								
25th ...								
26th ...								
27th ...								
28th ...								
29th ...								
30th ...								
Total ...								
Average ...								

* Cattle should include bulls, bullocks, cows and calves; similarly buffaloes to include he, she and calves of that class.

No. III.

Register of In-patients, 189 . -9 .

Serial No.	Owner.			Description of Animal.	Disease.	Date
	Name.	Occupation.	Residence.			Admission.

(G. R. No. 6351, dated 1st September 1893.)

No. IV.

Abstract of Animals treated as In-patients for the month of 189 -9 .

Date.	Horses.	*Cattle.	*Buffaloes.	Sheep and Goats.	Dogs.	Others.	Total No. of Animals treated.	Remarks.
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
Total ...								
Average ...								

*Cattle should include bulls, bullocks, cows and calves; similarly buffaloes to include he, she and calves of that class.

No. V.

Return of Receipts and Expenditure of Medicines Instruments, &c., of Veterinary Dispensary_ year 189 -9 .

No.	Articles.	Balance in hand on 31st ultimo.		Received during the month.		Total Quantity in Stock.		Expended during the month.		Quantity sent to Itinerating Veterinary Graduate		R i th
		Lbs.	Oz.	Lbs.	Oz.	Lbs.	Oz.	Lbs.	Oz.	Lbs.	Oz.	L
	A-Europe Medicines.											

No. V—*continued.*

No.	Articles.	Balance in hand on 31st ultimo.		Received during the month.		Total quantity in Stock.		Expended during the month.		Quantity sent to Itinerating Veterinary Assistant.		Remaining on the 31st.		Remarks.
		Lbs.	Oz.	Lbs.	Oz.	Lbs.	Oz.	Lbs.	Oz.	Lbs.	Oz.	Lbs.	Oz.	
	B-Bazár Medicines.													

No. V—*continued.*

No.	Articles.	Number.		Date of receipt.	In what state.	Remarks and how disposed of.
		Received.	At hand.			
	C—Appliances.					
	(*a*) European.					
	(*b*) Indian					

No. V—*concluded.*

No.	Item.	Number.		Date of receipt.	In what state.	Remarks and how disposed of.
		Received.	At hand.			
	D—Instruments.					
	E—Catalogue of Books and Registers.					
	F—Furniture.					

No. VI.

Detailed Bill of Contingent Charges referred to in Article 88, Chapter VI, Civil Account Code, Vol. I, Fifth Edition (to be obtained from Treasury Officers).

(G. R. No. 6351, dated 1st September 1893.)

No. VII.

Inward Register for the Year 189 .

General No.	Letters.			From whom.	Compilation.	Subject.	Date of Reference.	To whom.	Date of Reply.
	No.	Date.	Date of Receipt.						

No. VIII.

Outward Register for the Year 189 .

Letters.		To whom.	Compilation.	Subject.	Remarks.
No.	Date.				

No. IX.

Proceedings of the Veterinary Dispensary Committee.

No. X.

Cash Account of the Veterinary Dispensary _____ *for the month of* _____ 189 .

Date.	Dr.	Amount.			Date.	Cr.	Amount.		
		Rs.	a.	p.			Rs.	a.	p.
	Balance brought forward from last month's account ...								
						Total Expenditure...Rs.			
						Balance on the last day of the month Rs. _____			
	Total...Rs.					Total...Rs.			

No. XI.

Account of the Local Fund Postage Stamps for the month of _____ 189 .

Letter No.	Date.	Name of Addressee.	No. of Postage Stamps affixed.				Amount.			Balance of Postage Stamps brought forward from last Month's account.				Remarks.
			Two-anna Stamps.	One-anna Stamps.	Half-anna Stamps.	Post Cards.	Rs.	a.	p.	Two-aana Stamps.	One-anna Stamps.	Half-anna Stamps.	Post Cards.	
		Total No. of Stamps affixed ...												
		Balance of Stamps on last day of the month ...												
		Total ...					Total ...							

No. XII.

Receipt Book for Contingent

Name of Person from whom purchased. જેની પાસેથી માલ લીધો તે ધણીનું નામ. कोणापासून माल विकत घेतला त्याचें नांव. ಯಾರಕಡೆಯಿಂದ ಮಾಲು ಮಾರತಗೊಂಡಿತು ಅವನ ಹೆಸರು.	Date of Purchase. માલ લીધાની તારીખ. खरेदीची तारीख. ಖರೀದಿಯ ತಾರೀಖು.	Details of Articles purc માલની વીગત. खरेदी घेतल्या मालाचा ಮಾರ ತಕ್ಕೊಂಡ ಮಾಲಿನ

No. XIII.

Visitors' Boo

(G. R. No. 6351, dated 1st September 18[illegible]

6. The accounts of the following veterinary dispensaries should be transferred to the control of the District Local Boards concerned and treated as Incorporated Local Fund accounts :—

Ahmedabad,	Karáchi
Nadiád,	Shikárpur,
Dhulia,	Hyderabad,
Jalgaon,	Dhárwár,
Belgaum,	Poona

Sholápur.

The accounts of the Itinerating Veterinary Assistants in Khándesh, Belgaum, Kaira, Násik, Poona, Shikárpur and Hyderabad should be similarly treated.

The fund of the veterinary dispensary at Surat should be constituted an Excluded Local Fund and should bank with the Treasury.

The veterinary dispensary at Násik, which is managed by the Násik Society for the Prevention of Cruelty to Animals, does not bank with Government, and the accounts of it are not treated as Excluded Local Funds.

(*Vide* G. Rs. Nos. 10572, dated 22nd December 1894, 5483, dated 19th July 1895, 7778, dated 8th October 1895, and 1973, dated 3rd March 1896.)

7. Veterinary Dispensaries in receipt of a grant-in-aid from Government may be permitted to obtain from the Government medical stores medicines and instruments on the same terms as are sanctioned by the rules relating to grant-in-aid charitable dispensaries.

(G. R. No. 1246, dated 10th February 1896.)

8. When the Superintendent, Bacteriological Survey,* travels in the Bombay Presidency in the course of his investigations he should be provided by the Director of Land Records and Agriculture on application with the assistance of a Veterinary Assistant (or Salutri) to aid him in his operations where available from the subordinate veterinary staff of the Province. (G. I., R. A., No. 40-108, dated 22nd October 1892; *vide* G. R. No. 9350, dated 29th November 1892.)

9. It is one of the duties of itinerating Veterinary Assistants to aid the Superintendent of Bacteriological Survey in his duties. In those districts where such officers are employed, the assistance required by the Superintendent, Bacteriological Survey,* should therefore be readily provided without extra expenditure. When the Superintendent, however, in the course of his investigations has to visit any other district of the Presidency and applies for similar assistance, the Director of Land Records and Agriculture should arrange, in communication

* Under Government Resolution No. 2337, dated 29th March 1893, the Superintendent, Bacteriological Survey, has been placed entirely under the orders of the Inspector-General, Civil Veterinary Department, and the Government of India in the Revenue and Agricultural Department, and he has since been gazetted as Assistant to the Inspector-General.

with the Principal of the Bombay Veterinary College or the Superintendent of the Civil Veterinary Department, to provide that officer temporarily with the services of a Veterinary Graduate or Salutri on such terms as may be considered reasonable, reporting the arrangement for the sanction of Government. If no other arrangement can be made, the Director should be requested temporarily to utilize the services of one of the itinerating Veterinary Assistants acquainted with the language of that part of the Presidency in which the Superintendent may be travelling for the time. The permanent employment of a Veterinary Assistant for the purpose is not contemplated by the orders of the Government of India, communicated to the Director with Government Resolution No. 9350, dated 29th November 1892, and is not necessary in the circumstances of this Presidency. (G. R. No. 526, dated 19th January 1893.)

PART IV.—REPORTS AND RETURNS.

1. The number of remounts purchased by the Army Remount Department in the Eastern market *i. e.*, Arabs and Persians, is not to be shown in the appendix to the Annual Administration Report of the Civil Veterinary Department giving the number of remounts purchased during the year, as the return should be confined to country-breds with which only the Civil Veterinary Department is concerned. (G. I., M. D., No. 1047 S. D., dated 7th August 1883; *vide* G. Rs. Nos. 6655, dated 8th September 1883, 8964, dated 6th December, and 8964, dated 6th December 1883.)

2. Government must impress upon the Collectors and Political Agents the importance of supplying to the Superintendent, Civil Veterinary Department, trustworthy information regarding the results of horse-breeding operations within their respective charges, but the Superintendent should give them timely intimation of the date on or before which the returns are required. (G. R. No. 6004, dated 25th July 1885.)

3. Collectors should furnish to the Superintendent, Civil Veterinary Department, information on the following points whenever it is required :—

(i) District stallions—horse, pony and donkey—Number received, all casualties, sales, comparative merits, and the like.

(ii) Unbranded mares—mares branded for the service of the district stallion.—Number died, sold, covered, &c.

(iii) Produce of above.—Percentage of coverings, foalings, &c.

(iv) Cost of feed and keep of district stallions; expenses met from provincial or local funds.

(G. R. No. 7948, dated 23rd November 1891.)

4. Information showing against each horse his coverings of the previous year, and the foals attributed to him in the year of report should be embodied in the annual administration reports of the Civil Veterinary Department. (G. R. No. 1259, dated 19th February 1892.)

5. To ensure the punctual submission of the annual report of the Civil Veterinary Department to the Government of India, the Collectors and Political Agents concerned should transmit their annual district returns required for the report to the Superintendent by the 1st of May in each year. G. R. No. 1259, dated 19th February 1892.)

6. The Superintendent, Civil Veterinary Department, should in his annual reports furnish information affording data for the comparison of the total number of remounts (Army Remount Department included) obtained in the Presidency with the number of horse stallions (ponies excluded) serving there. The proportion sired by these stallions should also be shown. There should be no further difficulty in

reporting these figures than lies in the occasional uncertainty of pedigree, and the doubtful cases should be separately shown. These data are essential to the correct appreciation of the amount of benefit derived by Army and Police from the horse-breeding operations. (G. R. No. 2451, dated 8th April 1893.)

7. The Superintendent, Civil Veterinary Department, Baluchistan and Sind, should submit annually to the Survey Commissioner and Director of Land Records and Agriculture on the 1st June a report relating to veterinary dispensaries, cattle diseases and cattle breeding, in Sind, and should also send a copy of it to the Inspector-General, Civil Veterinary Department. (G. R. No. 2447, dated 8th April 1899.)

8. The following rules for the preparation and submission of annual reports by the officers in the Civil Veterinary Department have been prescribed by the Government of India. The statistics relate almost entirely to Government animals, but similar returns for animals belonging to Local Bodies would also be useful, and, if they can be compiled, should be added to the Provincial Reports in the prescribed form of tables :—

(1) On the 1st June of every year, each Superintendent of the Civil Veterinary Department will submit a Report on the Civil Veterinary Administration of the twelve months ending on the preceding 31st March.

(2). The Report to be divided into two parts *viz.* :—

I.—IMPERIAL.

(*a*) Military Section.
(*b*) Revenue Section.

II.—PROVINCIAL.

As explained below :—

PART I.—IMPERIAL REPORT.

(*a*)—*Military Section.*

I.—Horse-breeding—

(1) Government horse stallions—

Number present at commencement of year.
Number added to registers.
Number removed from registers.
Number present at close of year.
Number at stud work.
Number of mares covered.
Demand for stallions.
Which produce the most suitable stock for the Army.

(2) Remounts, country-bred—

Number purchased.

II.—Mule-breeding—

(1) Government donkey stallions—

Number present at commencement of year.
Number added to registers.
Number removed from registers.
Number present at close of year.
Number at stud work.
Number of pony and donkey mares covered.
Demand for donkey stallions.

(2) Number of mules purchased by Government.

(*b*)—*Revenue Section.*

I.—Horse-breeding—

(1) Government horse stallions—

Cost of feed and keep.

(2) Branded mares—

Number present at commencement of year.
Number added to registers.
Number removed from registers.
Number present at close of year.
Number served by Government stallions.

(3) Produce—

Number foaled, showing averages to mares covered, and per stallion employed.

(4) Castration—

Number of colts castrated by Veterinary Assistants and salutris paid from Imperial Funds.

II.—Mule-breeding—

(1) Government donkey stallions—

Cost of feed and keep.

(2) Pony and donkey mares—

Number served by Government donkey stallions.

(3) Produce—

Number of mule stock foaled, showing averages to mares covered and per stallion employed.

III.—Horse Fairs and Shows—

Review on each fair and show held.
Stallions whose produce won prizes.

IV.—Instruction Farm—

(1) Balance sheet of cultivation operations.
(2) Return of farm animals.
(3) Casualty roll of animals.
(4) Sale roll of animals.
(5) Technical classes held.
(6) Primers published and distributed.

V.—Bacteriological Laboratory—

(1) Description and quantity of vaccine prepared and distributed.
(2) Experiments conducted.
(3) Results of experiments.

VI.—General—

(1) Cost of the Department.
(2) Tour of Officers of the Civil Veterinary Department.
(3) General Remarks.

PART II.—PROVINCIAL REPORT.

I.—Horse-breeding—

(1) Horse and pony stallions belonging to District Boards, &c.—
- Number present at commencement of year.
- Number added to registers.
- Number removed from registers.
- Number present at close of year.
- Number at stud work.
- Number of mares covered.
- Demand for stallions.
- Cost of feed and keep, and how defrayed.

(2) Mares unbranded or branded for district horse-breeding—
- Number present at commencement of year.
- Number added to registers.
- Number removed from registers.
- Number present at close of year.
- Number covered by district stallions.

(3) Produce—
- Number foaled, showing averages to mares covered and per district stallion employed.

I.—Mule-breeding—

(1) Donkey stallions belonging to District Boards, &c.—
- Number present at commencement of year.
- Number added to registers.
- Number removed from registers.
- Number present at close of year.
- Number at stud work.
- Number of pony and donkey mares covered.
- Demand for donkey stallions.
- Cost of feed and keep, and how defrayed.

(2) Pony and donkey mares—
- Number covered by district donkey stallions.

(3) Produce—

Number of mule and donkey stock foaled, showing averages to mares covered and per stallion employed.

III.—Cattle disease investigation and prevention—

(1) Information collected.
(2) Outbreaks during the year.
(3) Treatment, vaccination, &c.

IV.—Cattle-breeding including cattle fairs and shows.

V.—Veterinary Instruction—

(1) Colleges and schools.
(2) Other Institutions.
(3) Dispensaries.
(4) Work done by subordinate establishment.

VI.—Tours of Superintendents—

(1) Districts visited.
(2) Shows and fairs attended.
(3) Miles travelled by—

(*a*) Road,
(*b*) Rail,
(*c*) Boat or steamer.

VII.—General—

(1) Provincial cost of Department.
(2) General remarks.

(3). The Annual Imperial Report, both Military and Revenue, will be submitted by Superintendents, Civi Veterinary Department, direct to the Inspector-General and a copy to the Provincial Government; the Provincial Report direct to the Local Government and a copy to the Inspector-General.

(4). Reports in connection with the Bacteriological Laboratory and cattle disease will be submitted by the Imperial Bacteriologist and the Assistant to the Inspector-General, Civil Veterinary Department, on the 1st July of each year, direct to the Inspector-General, Civil Veterinary Department, and a copy to the Local Government of the province to which the report refers.

(5). Any instructions required, as regards the information to be furnished under "Imperial Report—Military Section" will be issued by the Inspector-General, Civil Veterinary Department, under the orders of the Military Department; instructions relating to "Imperial Report—Revenue Section" by the same officer, under the orders of the Revenue and Agricultural Department, and instructions relating to the Provincial Report, by the Local Government.

(6). Principals of Veterinary Colleges and Schools will submit on the 1st June a separate annual report, for the year ending 31st March, on

the institutions under their charge, in such form and through such channels as the Local Government may direct, a copy being forwarded by the Principal at the same time to the Inspector-General, Civil Veterinary Department.

(7). When the Superintendent, Civil Veterinary Department, is also Principal of a Veterinary College or School, he may, at the discretion of the Local Government, submit his report on the college or school in Section V of the Provincial Report.

(8). Annual reports should generally be confined to a review of facts and statistics collected during the year, the mesaures carried out, and the results secured.

(9). The Inspector-General, Civil Veterinary Department, may submit to the Local Government, for consideration and orders, any observations or suggestions he may desire to make on the provincial reports, but it will be at the option of the Local Government to pass orders on the report at once, or to await the remarks of the Inspector-General. The Inspector-General should submit his remarks or suggestions, ordinarily, within ten days after receipt of a copy of the provincial report from the Superintendent, Civil Veterinary Department, or the Principal of a Veterinary College or School.

(10). When orders have been passed on the provincial report by the Local Government, a copy of the report and of the orders thereon will be forwarded to the Government of India. A copy of the orders will also be sent to the Inspector-General, Civil Veterinary Department, direct.

(11). All annual provincial reports of the Civil Veterinary Department should reach the Government of India by the 1st August.

(12). The Inspector-General, Civil Veterinary Department, will submit to the Government of India, not later than the 1st September of each year, a report on horse and mule-breeding with Imperial stallions and on any other veterinary matters directly administered by him. The report will also include the statistical tables and a general review of the provincial reports.

(13). A copy of the Inspector-General's annual report, and of the orders thereon, will be forwarded by the Government of India to all Local Governments and Administrations.

INSTRUCTIONS REGARDING THE MAP WHICH SHOULD ACCOMPANY THE ANNUAL REPORT.

A map should accompany the annual report of the Civil Veterinary Department, showing the names and situation of stallions' stands. Under the name of each stand should be noted the number of Government horse, pony, and donkey stallions present at that stand at the end of the year—*e. g.* :—

Bulandshahr
3 H-2 P-3 D.

will indicate that there were 3 Government horse stallions, 2 pony stallions and 3 donkey stallions at the Bulandshahr stand at the end of the year.

With regard to provincial stallions, it will be sufficient to note, on the same map, across the space demarcating the limits of each district, how many horse, pony and donkey stallions —the property of District Boards, &c., &c.,—there are in that district, thus :—

District stallions.
2 H-3 P-1 D.

across the space showing the outlines or boundaries of, say Rawalpindi District, will indicate that there were 2 horse stallions, 3 pony stallions, and 1 donkey stallion in the whole of that district belonging to local bodies or other private individuals.

The above to be printed in black ink—no other colours to be used on the map.

Tables to accompany the annual Imperial Report of the Civil Veterinary Department.

I. Return of Government Horse, Pony and Donkey stallions.

II. Casualty Roll of Government Horse and Pony stallions.

III. Sale Roll of Government Horse and Pony stallions.

IV. Services and produce of Government Horse and Pony stallions.

V. Record of stallions which produce the most suitable stock for the Army.

VI. Statement of Remounts purchased.

VII. Casualty Roll of Government Donkey stallions.

VIII. Sale Roll of Government Donkey stallions.

IX. Services and produce of Government Donkey stallions.

X. Statement of Mules purchased by Government.

XI. Cost of feed, keep, &c., of Government Horse and Pony stallions.

XII. Return of branded or certificated mares and their produce.

XIII. Breeders' colts castrated by Veterinary Assistants and salutris paid from Imperial Funds.

XIV. Cost of feed, keep, &c., of Government Donkey stallions.

XV Abstract of particulars regarding each horse fair and show held.

XVI. Statement showing the stallions whose produce won prizes at horse fairs and shows.

XVII. Balance sheet of cultivation operations.

XVIII. Return of Instruction Farm animals.

XIX. Casualty Roll of Instruction Farm animals.

XX. Sale Roll of Instruction Farm animals.

XXI. Cost of the Department Imperial charges.

XXII. Tours of Officers of the Department.

N. B.—The same form of Returns, as prescribed for the Imperial Report, might be usefully adopted for the provincial portion* of the Report; but their adoption, or otherwise, is left to the discretion and wishes of Local Governments.

(G. I., R. & A., No. 42-17, dated 28th October 1893; *vide* G. R. No. 8667, dated 27th November 1893; and also G. I., R. & A., No. 4-53-2, dated 5th May 1897; *vide* G. R. No. 3877, dated 22nd May 1887.)

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* Separate forms have since been prescribed for the provincial portion. (G. R No. 2997, dated 22nd April 1895.)

TABLE I.

IMPERIAL REPORT—MILITARY SECTION.

Return of Government Horse, Pony, and Donkey Stallions, for the official year 189 -9 .

Details.	Government Horse and Pony Stallions.											Government Donkey Stallions.					Country-bred Colts reserved for Stallions.	Remarks.
	Horses.						Ponies.				Total Horses and Ponies.							
	T. B. English.	Thorobred English.	Half-bred English and Norfolk Trotters.	Australians.	&c., &c.	Total.	Arab.	Pegu.	&c., &c.	Total.		Italian.	Spanish.	Arab.	&c., &c.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Balance on 1st April 189																		
Increase ... Received by importation...																		
Increase ... Purchased in India ...																		
Increase ... &c., &c.																		
Total ...																		
Decrease ... Died																		
Decrease ... Sold																		
Decrease ... &c., &c.																		
Total ...																		
Balance on 31st March 189 ...																		
In North-Western Provinces and Oudh ...																		
„ Rájputána																		
„ North Punjáb																		
„ South Punjáb																		
„ Derájat																		
„ Baluchistán																		
„ Central India																		
„ Deccan																		
„ Gujarát																		
„ Sind and Cutch																		

TABLE II.

IMPERIAL REPORT—MILITARY SECTION.

Casualty Roll of Government Horse and Pony Stallions, 189 -9 .

Brand Number.	Name.	Class.	Horse or Pony.	Description of Casualty.	Nature of Casualty.	Remarks.
1	2	3	4	5	6	7

Abstract.

Province.	Number died.		Number destroyed.		Total.		Percentage Deaths.		Percentage destroyed.		General Percentage.	
	Horse.	Pony.	Horse.	Pony.	Horse.	Pony.	Horse.	Pony	Horse	Pony.	Horse.	Pony.
1	2	3	4	5	6	7	8	9	10	11	12	13
In North-West Provinces and Oudh ...												
In Rájputána ...												
„ North Punjáb ...												
„ South Punjáb ...												
„ Derájat												
„ Baluchistán ...												
„ Central India ...												
„ Deccan ...												
„ Gujarát												
„ Sind and Cutch ...												

The percentage to be taken on stock existing at the beginning of the year under report.

TABLE III.

IMPERIAL REPORT—MILITARY SECTION.

Government Horse and Pony Stallions sold during 189. -9

Brand Number.	Name.	Class.	Horse or Pony.	Name of Purchaser.	Amount sold for.	Remarks.
1	2	3	4	5	6	7
					Rs.	

TABLE IV.

IMPERIAL REPORT—MILITARY SECTION.

Services and Produce of each Class of Government Horse and Pony Stallion during 189 -9 .

Horse or Pony.	Class.	North-Western Provinces and Oudh.											North Punjab, &c., &c.												Total.											
		Stallions on Register.	Stallions actually employed at stud.		Number of Mares covered.		Average of Mares covered per Stallion employed at stud.		Result of previous year's coverings.			Average result of previous year's coverings, per Stallion employed at stud.		Stallions actually employed at stud.		Number of Mares covered.		Average of Mares covered per Stallion employed at stud.		Result of previous year's coverings.			Average result of previous year's coverings, per Stallion employed at stud.		Stallions on Register.	Stallions actually employed at stud.		Number of Mares covered.		Average of Mares covered per Stallion employed at stud.		Result of previous year's coverings.			Average result of previous year's coverings, per Stallion employed at stud.	
			Year under report.	Previous year.	Year under report.	Previous year.	Year under report.	Previous year.	Number of produce.	Number not held.	Number not known.	Average of produce.	Average of not held.	Average of not known.	Year under report.	Previous year.	Year under report.	Previous year.	Year under report.	Previous year.	Number of produce.	Number not held.	Number not known.	Average of produce.	Average of not held.	Average of not known.	Year under report.	Previous year.	Year under report.	Previous year.	Year under report.	Previous year.	Number of produce.	Number not held.	Number not known.	Average of produce.	Average of not held.	Average of not known.
Horse ...	T. B. English ...																																			
	Bred English ...																																			
	Half-bred English and Norfolk																																			
	Trotters, &c., &c.																																			
	Total ...																																			
Pony ...	Arab																																			
	Pegu																																			
	&c., &c. ...																																			
	Total ...																																			
	Grand Total ...																																			

TABLE V.

IMPERIAL REPORT—MILITARY SECTI

Record of the class of stallions which produce the most suitable and unsuitable stock

Remount Rearing Depôt	Class of sires of remounts.	Number of remounts inspected.	How allotted.						
			Horse Artillery.	Field Artillery.	British Cavalry.	Native Cavalry.	&c., &c.	Rejected.	Tot
	TOTAL ...								

TABLE VI.

IMPERIAL REPORT—MILITARY SECTI

Statement of Country-bred Remounts purchased during

Purchased for	Number purchased.				1½ to under 3 years.	3 to under 6 years.	6 to under 8 years.
	Horses.	Mares.	Geldings.	Total.			
Army Remount Department ...							
Native Cavalry*							
Police							
Total ...							

* Give such details as necessary, *e.g.*, Madras, Bombay, Bengal, Punj

TABLE VII.

IMPERIAL REPORT—MILITARY SECTION.

Casualty Roll of Government Donkey Stallions during 189 -9 .

Brand No.	Name.	Class.	Description of casualty.	Nature of casualty.	Remarks.
1	2	3	4	5	6

Abstract.

Province.	Number died.	Number destroyed.	Total.	Percentage of deaths.	Percentage destroyed.	General Percentage.	Remarks.
1	2	3	4	5	6	7	8
In North-Western Provinces and Oudh.							
„ Rajputana							
„ North Punjab ...							
„ South Punjab ...							
„ Derajat							
„ Baluchistan							
„ Central India ...							
„ Deccan							
„ Gujarat							
„ Sindh and Cutch ...							

The percentages to be taken on stock existing at the beginning of the year under report.

TABLE VIII.

IMPERIAL REPORT—MILITARY SECTION.

Government Donkey Stallions sold during 189 -9 .

Brand No.	Name.	Class.	Name of purchaser.	Amount sold for.	Remarks.
1	2	3	4	5	6
				Rs.	

TABLE IX.

IMPERIAL REPORT—MILITARY SECTION.

Services and Produce of each Class of Government Donkey Stallions during 189 -9 .

Class of Donkey Stallion.	NORTH-WESTERN PROVINCES AND OUDH.																									NORTH PUNJAB, &c., &c.
		DONKEY STALLIONS ACTUALLY EMPLOYED AT STUD.				NUMBER OF MARES COVERED.				AVERAGE OF MARES COVERED PER STALLION EMPLOYED AT STUD.				RESULT OF PREVIOUS YEAR'S COVERIN S.						AVERAGE RESULT OF PREVIOUS YEAR'S COVERINGS PER STALLION EMPLOYED AT STUD.						
		For mule breeding.		*For donkey breeding.*		*Pony mares.*		*Donkey mares.*		*Pony mares.*		*Donkey mares.*		*Pony mares.*			*Donkey mares.*			*Pony mares.*			*Donkey mares.*			
	Stallions on Register.	Year under report.	Previous year.	Year under report.	Previous year.	Year under report.	Previous year.	Year under report.	Previous year.	Year under report.	Previous year.	Year under report.	Previous year.	Number of mule produce	Number not held.	Number not known.	Number of donkey produce.	Number not held.	Number not known.	Average of mule produce.	Average of not held.	Average of not known.	Average of donkey produce.	Average of not held.	Average of not known.	
Italian																										
Spanish																										
Arab, &c., &c.																										
TOTAL ...																										

TABLE X.

IMPERIAL REPORT—MILITARY SECTION.

Statement of Mules purchased by Government in 189 -9 .

Mules purchased for	Total number purchased.	Remarks.
Remount Depôt ...		
Batteries		
Transport		
TOTAL ...		

This information should be obtained from the Remount and Commissariat authorities.

TABLE XI.

IMPERIAL REPORT—REVENUE SECTION.

Cost of feed, keep, attendants, &c., &c., of Government Horse and Pony Stallions, during 189 -9 .

Province.	District.	Number of stallions or days.		Total annual cost.		Average cost per stallion.	
		Horse.	Pony.	Horse.	Pony.	Horse.	Pony.
	TOTAL ...						

TABLE XII.

IMPERIAL REPORT—REVENUE SECTION.

Return of branded or certificated mares and their produce, for the official year 189 -9

Details.	Branded or Certificated Mares.					Produce.					Remarks.
	For Horse breeding.	For Pony breeding.	For mule breeding.	For donkey breeding.	Total.	Horse stock.	Pony stock.	Mule stock.	Donkey stock.	Total.	
Balance on 1st April 189 ...											
Increase. Branded during the year ...											
Increase. Foaled during the year ...											
Increase. &c., &c. ...											
Total ...											
Decrease. Died ...											
Decrease. Sold ...											
Decrease. &c., &c. ...											
Total ...											
Balance on 31st March 189 ...											
In North-Western Provinces and Oudh ...											
„ Rájputána ...											
„ North Punjáb ...											
„ South Punjáb ...											
„ Derajat ...											
„ Baluchistán ...											
„ Central India ...											
„ Deccan ...											
„ Gujarát ...											
„ Sind and Cutch ...											

TABLE XIII.

IMPERIAL REPORT—REVENUE SECTION.

Breeders' and other colts castrated by Veterinary Assistants and Salutris paid from Imperial Funds in 189 -9 .

Province.	District.	Number of colts castrated.			No. of deaths resulting from effects of castration.	Remarks.
		Horse stock.	Mule stock.	Total.		
	Total ...					

TABLE XIV.

IMPERIAL REPORT—REVENUE SECTION.

Cost of feed, keep, attendants, &c., of Government Donkey Stallions in 189 -9 .

Province.	District.	Number of stallions or days.	Total annual cost.			Average per donkey stallion.			Remarks.
	Total ...								

TABLE XV.

IMPERIAL REPORT—REVENUE SECTION.

Abstract of particulars regarding each Horse Fair and Show held in the

Fair or Show	Date when Fair or Show was held.		Total No. of animals present.		Total No. competing for prizes.		Total No. of horse stock (not including branded mares) present.		No. of Remounts purchased.				Prices paid for Remounts.			No. of Mules purchased.			Prices paid for Mules.	
	From	To	Year under report.	Previous year.	Year under report.	Previous year.	Belonging to breeders.	Belonging to dealers.	For Remount Department.	For Native Cavalry.	For Police.	Total.	Highest price.	Lowest price.	Average price.	By Government.	By others.	Total.	Highest price.	Lowest price.
Total ...																				

		Total ...									
Half bred English and Norfolk Trotters.											
		Total ...									

Abstract.

Classes of sires.	Number of sires of each class.	Number of prizes awarded.					Proportion of prizes to each sire.				
		1st prize.	2nd prize.	3rd prize.	Other prizes.	Total.	1st prize.	2nd prize.	3rd prize.	Other prizes.	Total.
T. B. English ...											
¾ bred English ...											
Half bred English and Norfolk Trotters.											
&c., &c.											

TABLE XVII.

IMPERIAL REPORT—REVENUE SECTION.

Dr. *Balance sheet of cultivation operations for the official year 18) -9* *Cr.*

No.		
1	Value of lands	
2	„ of buildings	
3	„ of plant and machinery .	
4	„ of farm animals ...	
5	„ of wells	
	To Repairs and Additions, &c.	
6	Repairs to buildings	
7	Additions to buildings	
8	Repairs of plant and machinery.	
9	Purchase of new plant and machinery to replace worn-out stock.	
10	Purchase of new plant and machinery as an addition to existing stock.	
11	Purchase of farm animals in replacement of stock sold, died, &c.	
12	Purchase of farm animals as an addition to existing stock.	
	To Establishment.	
13	Share of pay of Superintendent, Civil Veterinary Department	
14	Extra pay to Veterinary Overseer.	
15	Lucerne Garden Establishment	
16	Office Establishment (½) ...	
17	Labor Farm	
	Labor grass conservancy ...	
18	Permanent Establishment ...	
19	Temporary Establishment ..	
	Do. do. grass conservancy.	
	To other charges.	
20	Irrigation and sowing—rent ...	
21	Manure if purchased	
22	Seeds...	
23	Feed of farm animals	
24	Cutting and carting hay ...	
25	Cultivation contingencies ...	
	To indirect charges.	
26	Interest at 4 per cent. on outlay (item 4)	
27	Interest on working capital (½ of items 11 to 25).	
28	Probable rent of land under cultivation, if leased out.	
	Savings ...	
	GRAND TOTAL ...	

No.	*By Stock.*	
29	Value of lands	
30	„ of buildings	
31	„ of plant and machinery .	
32	„ of farm animals... ...	
33	„ of wells	
	By Sale.	
	Sale of horse stallions	
	„ donkey stallions	
	„ farm mares	
	„ pony mares	
	„ donkey mares	
	„ horse stock	
	„ mule stock	
	„ donkey stock...	
	Total ...	

By production.	Out-turn.	Actual cost per rupee.			Amount.			Market rate per rupee.			Amount.		
	lbs.	lbs.	oz.	dzs.	Rs.	a.	p.	lbs.	oz.	dzs.	Rs.	a.	p.
Oats in straw ...													
Green kirbi													
Carrots													
Lucerne													
Hay													
Gram...													
Gram bhoosa ...													
Guinea grass... ...													
&c., &c., ...													
By sundries.													
Subletting grazing lands.													
&c., &c.													
Loss ..													
GRAND TOTAL ..													

TABLE XVIII.

IMPERIAL REPORT—REVENUE SECTION.

Return of Instruction Farm Animals, for the official year 189 -

Details.	FARM STALLIONS.									FARM MARES.									
	HORSE.				DONKEY.				Total Horse and Donkey stallions.	FARM MARES.			PONY MARES.			DONKEY MARES.			Total Farm mares.
	Arab.	Country bred.	&c., &c.	Total.	Persian.	Home bred.	&c., &c.	Total.		Country bred	&c., &c.	Total.	Country bred.	&c., &c.	Total.	Home bred.	&c., &c.	Total.	
Balance on 1st April 189 ...																			
Increase { Purchased in India. Foaled during the year.																			
&c., &c.																			
Total ...																			
Decrease { Died... ... ... Destroyed ... ... Sold...																			
&c., &c.																			
Total, ...																			
Balance on 31st March 189 ...																			
In North-West Provinces Depôt																			
In North Punjab Depôt ...																			

TABLE XIX.

IMPERIAL REPORT—REVENUE SECTION.

Casualty Roll of Instruction Farm Animals during 189 -9 .

Brand No.	Name and Class.		Stallion, Mare or Produce.	Description of casualty.	Nature of casualty.	Remarks.

Abstract.

	Number died.			Number destroyed.			Total.			Percentage deaths.			Percentage destroyed.			General percentage.		
	Stallion.	Mare.	Produce.	Stallion.	Mare.	Produce.	Stallion.	Mare.	Produce.	Stallion.	Mare.	Produce.	Stallion.	Mare.	Produce.	Stallion.	Mare.	Produce.
In North-West Provinces Depôt.																		
In North Punjab Depôt .																		

The percentages to be taken on stock existing at the beginning of the year under report.

TABLE XX.

IMPERIAL REPORT—REVENUE SECTION.

Statement of Instruction Farm Animals sold during 189 -)

Brand No.	Name and Class.		Stallion mare or produce.	Name of purchaser.	Amount sold for.	Remarks.

TABLE XXI.

IMPERIAL REPORT—REVENUE SECTION.

Statement showing charges debited to India Estimates during 189 -9 , in connection with

Major Heads.	Inspector-General.	Imperial Bacteriologist.	Assistant to Inspector General.	Superintendent, North-West Provinces and Oudh.	Superintendent, North Punjab.	Superintendent, South Punjab.
Civil Veterinary Department.						
I.—Prizes at Horse Fairs and Shows						
II.—Establishment—Officers						
Ditto Subordinates						
III.—Travelling allowances—Officers						
Ditto Subordinates ...						
IV.—Contingencies						
V.—Purchase of stallions						
VI.—Stable feed and keep						
VII.—Road expenses						
Instruction Farm						
VIII.—Establishment						
IX.—Contingencies						
X.—Purchase of Farm animals						
XI.—Stable feed and keep						
Total ...						

This statement to be furnished by the Comptroller of India Treasuries.

TABLE XXII,

IMPERIAL REPORT—REVENUE SECTION.

Abstract of tours of Superintendents, Civil Veterinary Departm

Rank, name, and designation of touring officer.	NUMBER OF MARES INSPECTED.		NUMBER OF MARES BRANDED FO					
			HORSE.		PONY.		MULE.	
	Year under report.	Previous year.	Year under report.	Previous year.	Year under report.	Previous year.	Year under report.	Previous year.

PART V.—STALLIONS.

1. The following rules for the care of Government stallions, and remarks on breeding and rearing young stock have been approved by Government.

A.—GENERAL CARE OF STALLIONS.

Feeding.—These horses must be fed liberally on good plain grain and fodder. The ration necessary for each animal will vary according to his size, age, make and digestive powers; also according to the season and the amount of work he has to do. Old horses usually require more than young ones; those that have been much raced than those that have not. Horses in full work should have as much grain as they can digest; when more is given, the dung becomes broken and foul, which is the sign for decreasing the allowance and giving some extra green food and bran for a time. The same applies also in case of constipation. The extreme ration of grain would be from 6 lbs. for a small Arab galloway to 12 lbs. for a large English or Colonial; this includes every kind of grain given.

Kinds of Grain.—*Gram* is the most common food in this Presidency and, all things considered, is probably the best; but kulti, in use in the southern parts, is almost equally good; it requires to be boiled.

Bájri is sometimes given, and is not objectionable; made into bread and given with spices, it is useful in restoring the condition and vigour of horses that have become "tunda."

Mutt also is a nutritious and useful grain; it requires to be well steeped and without that is dangerous.

Barley is less often used, and never as the only grain ration. Sometimes, especially if parched, it is advantageously given with gram for the purpose of restoring horses' condition.

Bran (wheaten) is useful as a laxative when given in the form of mash, that is thoroughly scalded. When horses are not in full work, a little may be given in lieu of a portion of grain ration, substituted weight for weight. But much of it, unless properly scalded, which is seldom done, is dangerous, causing constipation and colic.

FODDER.—*Dry Grass, Kirby* and *Huriali.*—These vary very much in different localities and seasons, and great care is always necessary in selecting the best procurable. The daily ration will vary with the size of the horse and the quality of the fodder, kirby being the most nutritious, dried huriali next, and dry grass least; say from 15 lbs. to 25 lbs. per diem; and, if horses are travelling, an additional allowance must be made for waste.

GREEN FOOD.—*Lucerne Grass* and *Carrots.*—A little of each of these, when procurable, is useful

in keeping horses in health; and they may be given more largely in cases of sickness or debility. Ordinarily 10 lbs. of the former and 5 lbs. of the latter is as much as should be allowed, to be doubled in case of sickness, &c.

The natives believe that carrots make a horse "tunda"; and, though it is probable there is no truth in this, their prejudices have often to be considered.

Green huriali would be valuable if its purity could be ensured, but this can hardly ever be done, and the mixed grasses brought by grass-cutters are dangerous; better, therefore, eschewed.

Musssalahs, Spices, Condiments.—The constant or frequent use of these things, of which native horse-owners and attendants are so fond, is most injurious. They are given with the view to stimulate and increase a horse's vigour: perhaps they may do so for the time, but in the end they tend most materially to weaken those powers. They should never be allowed except in case of sickness, and then only under advice.

Salt.—This, on the other hand, is very beneficial, and should form a part of the horse's daily ration. The best way is to give a lump of rock salt, which he may lick at pleasure; failing this, half an ounce daily may be given in the food.

General Remark.—A little variety of food occasionally is as desirable and pleasant to horses as to men; but sudden and great changes are to be avoided.

Water.—Care is requisite that this is always pure and sweet; that from running streams or wells is to be preferred, stagnant water being avoided as far as possible.

It is essential that horses should always be watered before they have their grain; to do so afterwards is most dangerous, and many horses' lives have been sacrificed thereby.

On this point natives generally think the contrary, and they are very obstinate about it; but this is a case in which their prejudices are on no account to be given in to, and stringent measures are requsite to compel the syces to act as above directed.

In hot weather the horses should be watered three times a day, say after the morning's walk, at 11 A.M. (being fed at noon), and again after the evening's walk. In very hot places and seasons another pailful, the last thing at night, would be a great comfort to them. In cold weather twice daily would be sufficient, say half an hour before the morning and evening feeds respectively, care being taken as regards the first that the water is not too cold.

The best plan of all is to leave a large tub of fresh water always within a horse's reach.

Exercise.—The necessity of giving this to Government stallions is too often ignored; and the want of it prevents horses digesting their food properly, and so makes them lose condition. Every horse in health should be walked out at a good brisk pace for at least an hour morning and evening; or, where practicable, it is better to make them walk a certain distance, say, four miles twice a day, or five in the morning and three in the evening.

When the syce is good and trustworthy, he may with advantage be allowed to ride the horse at exercise, but only at a walk.

Grooming.—This also requires much looking after; it is as essential to perfect health and condition as food and exercise are. It should be done chiefly with the horse-brush, the hand rubber (hatali), and with the hand. The use of curry-combs on the thin skins of blood-horses is irritating, injurious and unnecessary.

The test of good grooming is a glossy coat, the absence of stain on the fingers when the hair is roughed up the wrong way, and of scurf in the mane and tail.

Washing.—This is a useless and dangerous practice: useless, because it can never take the place of grooming; dangerous, because it is so apt to cause rheumatism, kumri, catarrh, bursati, grease, &c. This is another point on which syces are very obstinate; they think it saves trouble; the temptation also to wash the stains off light grey and white horses is great, while with them the risk is greater than with others, as they are more liable to the above diseases.

Many officers and others, who ought to know better, still maintain that washing horses is a good thing. A little thought will show the futility of it as a means of really cleaning a horse's skin; all it can do is to remove extraneous dirt from the hair. The scurf and dandruff, which it is the object of grooming to remove, remain more firmly caked on the skin after washing than before. The danger of washing has been proved by the observation of many professional men extending over many years.

It arises from the almost impossibility there is of properly protecting horses from drafts of wind, all our stables in this country being so open; and from the carelessness of syces in not drying horses after they have been washed. They only wash horses to save themselves trouble, whereas, if properly done, it is more trouble than ordinary grooming; for after washing safety requires that the horse should first be thoroughly dried, then clothed and trotted till he sweats a little, then dried again, be clothed lightly and walked about till the natural temperature of his skin is restored.

Cleaning the feet, an essential part of grooming.—The feet must be picked out twice at least

daily, and always be kept clean and dry; otherwise, especially where the horse cannot be regularly shod, disease is certain to supervene.

Shoeing.—Many horses, particularly Arabs, have such strong and sound feet that they do not require to be shod at all, epecially when there is no travelling and their exercising ground is not stony; in such cases shoeing is best dispensed with. Most English horses, however, and all horses with weak or flat feet, must be shod; and in that case it should be done as regularly as possible once a month, and care should be taken to employ the best workman within reach; and those in charge should see that the shoes put on are large enough, and that no rasping of the outer crust is allowed, nor any paring of the sole and frog.

Stables.—Ventilation.—The stable windows and all apertures (ventilators) in the walls, below and above, and through the ceiling should always be kept open.

Cleanliness necessary.—The floors of the stalls must always be kept clean and level. Dung and urine are to be immediately removed and dry earth placed upon the floor where the urine has fallen. The evacuations, soiled portion of the bedding and foul earth of the floor, should be thrown to a distance to prevent offensive smells reaching the stables. If these precautions are not strictly observed, the stallions are likely to get sick and their feet to become diseased.

Bedding.—A sufficient quantity of bedding must be provided to enable the horses to lie down comfortably. Every morning it should be exposed to the sun to dry, and when it gets old, it should be thrown away and replaced by a fresh supply.

Stallions, when in the stable, are not to be tied up except when being groomed. Head and heel ropes are not to be used.

B.—SERVICES OF THE STALLIONS.

Number of Mares allowed.—One mare in four days is enough for a horse: more will overtax his powers: but it is sometimes difficult to adhere rigidly to this limit, without disappointing the owners of mares, who often come from a distance. It must be noted, however, that when horses cover too frequently, a smaller proportion of the mares hold; and this is just as disappointing to owners as not having their mares covered at all; and in addition the horse is injured, both actually and in his reputation. During the busy time the horse should have extra grain. Horses that have become "tunda" must have complete rest, and if necessary be put under treatment till fully restored; and afterwards their mares must be still more restricted in number.

Mares covered twice.—This is customary, whether necessary or not; properly the horse should be offered a second time after an interval of three

days; but natives coming from a distance can seldom wait so long, and a mare has generally to be covered on two consecutive days, or even morning and evening of the same day. Though this is objectionable as regards the horse, and probably useless as regards the mare, it is better to allow it than to send owners away discontented.

In many parts it is customary to have mares covered shortly after foaling, and the practice is not objectionable. Mares are believed by many to hold better then.

Choice of Stallion.—Theoretically this would best be left to the owner of each mare presented; but practically that is impossible, as natives nearly always choose the largest horse in the stud, and he would soon be worked impotent. Therefore, the selection must generally rest with those having charge of the stallions, who are seldom men with the requisite knowledge and discernment to match horse and mare judiciously; and so, too often, service goes by roster, the horse whose turn it is is brought out whatever the mare may be like; but it is very desirable selections should be made and with that view the following suggestions are offered:—

Suggestions—1*st.*—Regard should be had to mere size. The horse may be somewhat larger than the mare but a great disproportion is both dangerous and useless; the mare may be injured, and the result is not satisfactory; for the size of the progeny depends more upon the dam than the sire.

2*nd.*—The most prominent defect in the mare presented should be noticed, and a stallion selected that is good on that particular point. For instance, if a mare has long, weak, sloping pasterns, the horse must have them short, strong and, if anything, somewhat upright; if she has crooked hind legs, weak "sickle hocks," as so many country-bred mares have, the stallion chosen must have a straight, dropped hind leg with large bony hocks.

Every horse and every mare has a worst point: the thing is to see that both have not the same, so that the good may counteract the bad.

3*rd.*—The breed of the mare has to be considered, more especially with half-breds, which ought now to be coming forward as brood mares in large numbers; and to breeding from which we must mainly look to effect any permanent improvement in the breed of the country.

The principle to go upon is, a cross once effected to continue using stallions of the same breed as the one first crossed with. Thus, a mare by an Arab sire out of a country-bred dam should be put to an Arab stallion; one by an English sire to an English stallion. By these means, in the course of generations, a pure and lasting breed may be established; whereas, by constantly

changing from one breed to another, a mongrel race is produced, which can never be permanent.

The majority of the Government stallions being Arabs, this general rule may easily be attended to with regard to their progeny: but the English horses being so few, in their case exceptions must be allowed. It may even sometimes be advantageous to begin with the English cross, for the sake of obtaining size, and then to recur to Arab; but, when this is done either from necessity or from choice, the use of Arabs should be continued for many succeeding generations.

The general principle should be that the necessity for a cross to start with being admitted, subsequently purity of breed should be aimed at, and for that purpose stallions of the same breed and blood, if possible, should always be used; because chopping and changing, and frequent intermixture of breeds, must produce mongrels, probably useless, certainly evanescent as a breed.

4th, Unsoundness.—The above remarks, as regards weak points, apply with still greater force to unsoundness of an hereditary nature. A mare with spavined hocks, if bred from at all, should be put to a horse particularly clean in that point. If both sire and dam have spavins, their foal is almost certain to have them or get them when put to work.

So far as possible, breeding from unsound mares should be discouraged, and when the stallions are otherwise in full work such should be unhesitatingly rejected, as well as mares in very poor order or otherwise unsuitable to breed from.

The most common hereditary unsoundnesses are spavins, ringbones, ossified fet-locks, splents, cataracts.

C.—BROOD MARES.

Care of, before being covered.—This is little thought of by native owners, and not much is required beyond seeing that, on the one hand, they are not kept too fat and gross, as then they are not likely to hold; and on the other, that they are not over-worked, half starved and poor. A mare in fair working order, the result of good food and plenty of air and exercise, will be much more likely to come in "season" at the usual time, to hold when covered, and to throw without trouble or risk to herself a healthy foal, than a mare in either of the extremes previously mentioned.

Subsequent care.—During the time of gestation the mare requires a liberal diet, but overfeeding must be avoided; plenty of exercise, but without violence; and a large supply of fresh air, without exposure to bad weather. For the first six months her ordinary work, hack or other, may be continued; for the next three it must be lighter and slower; for the last two, to be a little more than walking exercise, but the more of that the better.

In some breeding districts, mares in foal, the more valuable ones particularly, are shut up without light and air, are highly fed and get no exercise. This system is perhaps even more injurious to the mare and detrimental to the coming foal than the opposite one, which leaves brood mares loose in the jungle to forage for themselves, though that too often means to be half starved.

Foaling.—At this time mares require, above all things, to be left alone. Given plently of room and left undisturbed, all generally goes well; assistance is very rarely required; and ignorant, unnecessary interference does harm and may endanger the life of the foal.

Afterwards.—In different parts of the country many fanciful practices are in use, for the supposed good of the mare and foal just born. I am not aware that any of them are actually injurious, and so it is better not to interfere with all-powerful custom; but now as during foaling the chief thing is to leave as much as possible to nature; feed the mare moderately well on soft and green food to keep the bowels open, allow plenty of liberty and fresh air, and nothing more is required for the first two months.

D.—REARING YOUNG STOCK.

Time of Nursing.—In Káthiáwár and some other breeding districts, it is customary to wean the foals at two months old, because, they say, longer suckling weakens the mare. This is a great mistake: all other of the larger mammalia suckle their young for much longer periods; as mares do in other districts, without detriment to themselves, and with positive benefit to the foals, who at two months are far too young to depend entirely on artificial food. A longer period of suckling need not interfere with the mares being moderately worked; indeed, it is better they should be, and if the foals accompany them on short journeys and excursions, the exercise thus obtained is most beneficial in hardening their legs and strengthening their muscles and sinews. The practice now advocated, as regards the larger and more valuable mares and foals, is in force as regards ponies; and to this cause it is greatly owing that Indian tattoos are so hardy and enduring, while Indian horses are so soft and unsound in their legs.

Artificial food.—If not weaned at two months, however, foals should then begin to have some artificial food. Those who can afford it give grain steeped in milk; others grain alone or milk; others merely what fodder is available. It is impossible to lay down any fixed rule as to what, and how much should be given, but no man can do wrong in feeding his young stock well, provided he gives at the same time a due proportion of exercise. The best fodder for brood mares and young stock which can be found in the cuntry

is a weed which over-runs many fields and injures the crops; this is "huriali," and if the farmers could be taught to recognize and save this grass, both their crops and their colts would benefit greatly thereby.

Exercise.—Here I find that native horse-breeders generally run into opposite extremes; the wealthy, horse-loving but custom-bound chiefs and gentlemen of Káthiáwár feed their foals highly and keep them shut up, often in dark stables or houses. The consequence is soft big bodies, with soft little legs, which become unsound when put to work. The poorer cultivators of the Deccan, on the contrary, feed their foals insufficiently, but give them a good deal of liberty; and here we get stunted animals with sound, large hard limbs: animals far better for work than to look at.

What we want is a happy combination of the two; let those who now feed their foals well continue to do so, but let them give plenty of liberty and exercise from the very day of birth until it is time for them to be put to work. Let those who now starve their foals be encouraged to spend a little money in feeding them, without in any way curtailing their liberty.

Breaking in.—Where foals have been reared in confinement and without exercise, this too often means breaking down. By suddenly taking a young colt from a completely idle life, and backing and riding him, he is very apt to get injured in his limbs somehow; and so it is that we see so many unsound horses where this practice prevails. With freedom and exercise, on the contrary, the bones and sinews become firm and strong, and the breaking in of colts may be undertaken with comparative safety, even at the early age at which Natives generally begin to do so. That they often do so too early is undoubted, which with the manner of doing it, with tight bearing reins and legs tied together, is most injurious and ruins many promising foals, causing injuries to the limbs, unsoundness, and at the best cramped and unnatural action.

Many brood mares also are permanently damaged, and their value lessened by the barbarous manner in which they are hobbled.

Sale of Colts and Fillies.—I would repeat that our main hope of establishing a permanent and good breed of horses in the country depends upon the mares, the produce of the imported stallions being retained for breeding purposes, and being put to horses of the same breed and blood as their sires. Every possible encouragement, therefore, should be given to breeders to keep their fillies and sell only or geld their colts.

Castration.—The advantages of this practice are many and great.

First as regards the animal himself. A colt when castrated is much more easily kept, he requires less food, and as he may with safety be let loose to graze, he can find a good deal of that food for himself, while the liberty and exercise develop his bone, muscle and sinew, and he grows into a much finer horse than the entire colt which must always be kept tied and gets insufficient exercise and depends for his food on what is brought to him.

Valuable prizes are given at all the horse shows for geldings.

Then as regards the breed of horses, the general introduction of the practice of castration would do more than almost anything else to improve it, as then only selected stallions would be used and that promiscuous or accidental intercourse between horses (or tattoos) and mares, which is now so frequent and so detrimental, would be prevented.

Another advantage of all colts being geldings would be that then mares and fillies could be allowed that liberty which is so good for them, but which now has to be refused on account of the risk of a stray stallion pony getting at and covering them—an accident that often happens now, though mares are kept so much tied up.

Use of half-breds as Stallions.—This should be particularly discouraged, as none but purely bred horses can favourably influence the progeny.

(G. Rs. Nos. 3295, dated 10th June 1873, and 1775, dated 15th March 1882.)

2. The following rules for the care of Government stallions are to be posted up in each stallion's stable:—

I. *Ventilation.*—The stable windows, and all apertures (ventilators) in the walls, below and above, and through the ceiling, should always be kept open.

Between the hours of 10 A. M., and 4 P. M., during the hot months, when flies are troublesome, and in the winter nights when the air is cold and chill, the chicks of the doorways should be let down.

II. *Stables to be kept clean.*—The floor of the stalls should always be kept clean and level.

Dung and urine to be immediately removed, and dry earth placed upon the part where urine has fallen.

The evacuations, soiled portion of the bedding, and foul earth of the floor, should be thrown at a distance, to prevent offensive smell reaching the stable.

If these precautions are not strictly observed, the stallions are liable to get sick and their feet diseased.

III. *Bedding.*—A sufficient quantity of bedding must be provided, to enable the stallions to lie down comfortably.

Every morning the bedding should be exposed to the sun to dry.

When the bedding gets old, it should be thrown away, and replaced by a fresh supply.

IV. *Gate of the Stallion Stable compound.*—To prevent other horses coming into the stallion stable compound, a strong gate should be erected, and walls (not less than five feet high) built around the compound.

V. *Tying up Stallions prohibited.*—Stallions, when in the stable, are not to be tied up except when being groomed.

Head and heel ropes are not to be used.

The doorways of the stalls should be fitted with strong gates.

VI. *Watering.*—Stallions should be watered three times a day, and should not be fed till half an hour after watering. A horse when watered soon after eating grain, is very liable to get gripes.

VII. *Feed of Stallions.*—The following is the average ration per diem for stallions, large horses receiving more, small ones less, *viz.* :—

8 lbs. of well-crushed gram or of kulti, boiled, or half and half of each.

2 lbs. bran.

20 lbs. dry grass or kirbi or 40 lbs. *huriali* grass.

10 lbs. lucerne grass. } When procurable.
4 lbs. carrots. }

If the horse can eat more than 40 lbs. *huriali* it should be given to him.

VIII. *Grooming.*—Stallions should be well groomed with the brush twice a day.

The brush is to be cleaned with the curry-comb.

The curry-comb is not to be applied to the horse.

When the horse is not properly groomed, he is liable to have skin disease.

IX. *Washing prohibited.*—Stallions should not be bathed or washed; either one or the other is likely to produce rheumatism and weakness of the loins.

X. *Exercise.*—Stallions to have about two hours of fast walking exercise, morning and evening, at a place unfrequented by the other horses.

XI. *Picketting Stallions out at night.*—During the summer months, when the stables are hot at night, the stallions should be picketted out in the stable yard (surrounded by a wall or rail fence) tied by the head only, from 7 P.M. to 4 A.M.

Heel ropes are not to be used in picketting the stallions.

XII. *Stallions to be shod.*—Stallions are to be shod when shoes are deemed necessary.

When shod the shoes should be removed, the feet duly reduced, and the old or new shoes applied, once a month.

XIII. *Serving of mares.*—A stallion should not be allowed to serve more than twice in one day (either one mare twice or two mares once each), *viz.*, once in the morning and the other in the evening.

He is not to cover more than five times during the week.

He is not to serve more than 50 mares during the year without the sanction of the Superintendent, Civil Veterinary Department.

When a mare is being covered, both her hind-legs and one fore-leg should be hobbled in the usual way.

XIV. *Only ⅄ and D branded mares to be served.*—Only mares that have been inspected, branded ⅄ or D and registered, will be served by the stallions.

It is strictly forbidden to allow any other mares to be covered by Government stallions.

Mares branded ⅄ but under four years of age, are not to be served.

XV. *Fees, covering, prohibited.*—No fees of any kind are to be given or received.

The Government stallions are allowed to cover ⅄ and D branded mares gratis.

Zilladárs and stallion-keepers are strictly forbidden to receive any fees directly or indirectly from the owners of mares.

XVI. *Sickness.*—In the event of a stallion becoming ill or getting injured, a report should be sent to the Superintendent, Civil Veterinary Department.

Should the sickness or injury be of a serious nature, and the stallion fit to be moved, he should be at once sent to the depôt hospital for treatment.

If any stallion is found to be weak, he should not be allowed to serve, and a report regarding his state should be submitted to the Superintendent, Horse-Breeding Operations.

When a stallion is found not to fill his mares, the circumstance should be reported to the Superintendent, Civil Veterinary Department.

Stallion-keepers should always have ready at hand the usual colic mixture and an enema pipe by them, so as to be able to treat such stallions as may get gripes.

The mixture to be given as directed.

As long as the symptoms of gripes continue, clysters of tepid water and oil should be administered.

(G. R. No. 6223, dated 9th September 1882.)

3. Government stallions should, as far as possible, cover not less than seven mares per mensem. (G. R. No. 3154, dated 2nd June 1881.)

4. Mares should at the desire of their owners be allowed to be covered twice, and a certificate should be promptly granted to the owner of each mare served. The officers in charge of the stallions should be careful in observing these instructions and prevent all cause of complaint on the part of the people. (G. R. No. 2651, dated 24th April 1882.)

5. No Government stallion should be allowed to remain in the same district for more than five years, so that the chance of his own fillies being served by him may be prevented. (G. R. No. 2155, dated 18th March 1886.)

6. In order to prevent the purchase of unsuitable stallions, all stallions to be maintained from Local Funds as well as others should be purchased or provided through the Superintendent, Civil Veterinary Department. (G. R. No. 6924, dated 19th November 1881.)

7. The Superintendent, Civil Veterinary Department, should be consulted before Government stallions are transferred to Native States. Government are not prepared to admit without reserve that it is for them to supply Government stallions to Darbárs, even if the latter agree to pay for the maintenance of the animals. There would seem to be no reason why a Darbár requiring superior stallions for breeding purposes should not purchase them in Bombay or elsewhere through either its own agents or the Superintendent, Civil Veterinary Department, who would doubtless be glad to render any assistance needed in the selection of suitable animals. (G. R. No. 2519, dated 1st April 1886.)

8. The system in Bengal, under which Native Chiefs and others are allowed to purchase Government stallions for *bonâ fide* stud purposes, is extended on the same terms to the Bombay Presidency. (G. R. No. 2110, dated 23rd March 1891.)

9. Whenever stallions are either sold by Government to, or purchased by Government on behalf of, District Boards or Court of Wards and other Estates, an undertaking should be obtained from the Board or Estate concerned that whenever it is intended to sell any stallion so obtained, the refusal of him will first be given to the Military Department. (G. I., R. & A., No. 1—7, dated 13th January 1893; *vide* G. R. No. 890, dated 1st February 1893.)

10. No English stallions less than 4 years old should be allotted for stud work in the Bombay Presidency. (G. R. No. 3564, dated 2nd May 1896.)

11. The retaining in depôt of all English stallions for the first year after their arrival in India, with the view of allowing them to have due care and management, with reference to their becoming accustomed to Indian grains and forage, and acclimatized, is a course that has been adopted, with satisfactory results, in the Bengal Presidency, and should be adopted in the Bombay Presidency. (G. R. No. 7813, dated 22nd December 1881.)

12. One-half of the *entire* charges incurred on account of the maintenance of all Government stallions stationed in any district should be defrayed from Local Funds.

In any case where a Collector is of opinion that the number of stallions kept in his district is distinctly in excess of the requirements of his Collectorate he should bring the matter to the notice of Government with a view to a reduction in their number, and consequently in the incidence of the charge on Local Funds. But if the number exceeds the need merely because the owners of mares either through apathy or prejudice refrain from availing themselves of the services of horses of a superior class, care should be taken to impress on such persons the advantages to be gained from the employment for breeding purposes of the Government stallions in preference to the weedy and unsound animals which are only too often used.

(G. Rs. Nos. 612, dated 28th January 1882, 7568, dated 30th October 1882, and 250, dated 11th January 1883.)

13. The expenses attendant upon the moving of stallions from one district to another should be defrayed from Provincial Revenues. (G. R. No. 250, dated 11th January 1883.)

14. The cost of construction and repairs of stallion stables should be regulated by the orders contained in the following memorandum from the Financial Department, No. 467, dated 3rd February 1893 :—

"The first question for consideration in these papers is whether the District Local Board of Ahmedabad is liable for the whole cost of repairs to stallions' stables in that district. In Government Resolution No. 1584, dated 25th May 1888, these works are classed as Local* ; but as stated by the Accountant General in his letter No. L. F.—18418, dated 6th October 1892, and as is evident from the memorandum from the Public Works Department, No. 86 A., dated 18th January 1888, this was done, not with a view to throw the whole cost of repairs on the Local Funds. The remarks made in para. 5 of that memorandum show that the Local Boards are not under a legal obligation to disburse that cost, and that what is expected from them is a voluntary contribution towards it. The Commissioner, Northern Division, observes that, as the charges on account of the maintenance of Government stallions in the Ahmedabad District are equally divided between Government and the Local Fund, it would be inequitable to require the Local Board to bear all the charges on account of repairs. There is no objection accordingly to the Local Board contributing a moiety only.

"The second question which arises for consideration is whether the Public Works or the Civil Department should bear the other moiety of the repairs charges ; and it can be disposed of in the light of the remarks contained in para. 5 of the memorandum from the Public Works Department, above referred to. It will be seen therefrom that, in the case of buildings costing below Rs. 1,000, the moiety will have to be provided from the Civil Budget, and in the case of those

* Under later orders passed in Government Resolution, Financial Department, No. 2467, dated 24th July 1896, stallions' stables are to be classed as "Provincial."

costing above Rs. 1,000, it will have to be provided from the Public Works assignment. In the present case, the stallions' stables in the Ahmedabad District are borne on the Public Works List, and presumably, therefore, their cost is above Rs. 1,000. The Public Works Department should, therefore, bear a moiety of the charges for repairs, unless it can show that the cost of the building is below Rs. 1,000."

(G. R., P. W. D., No. 171A.-645, dated 24th April 1893; *vide* G. M. No. 4068, dated 5th June 1893.)

15. The stallions belonging to the Civil Veterinary Department in this Presidency should be branded with a progressive register number, the horse on the near saddle-place and the donkeys on the near hind-quarter. This practice will allow of detection in case of an animal being stolen or, in the event of an animal dying, of having the branded portion of his hide submitted with report of the death. (G. R. No. 2156, dated 18th March 1886.)

16. The horse-breeding brand in the Bombay Presidency should be **V I**, instead of the broad arrow. (G. R. No. 4410, dated 24th June 1890.)

17. Collectors should take pains to obtain for the Superintendent, Civil Veterinary Department, accurate information regarding the number of foals resulting from the coverings of Government stallions. (G. R. No. 5833, dated 13th August 1886.)

18. District officers should furnish the Superintendent, Civil Veterinary Department, with quarterly returns containing information as to the number of mares covered by each Government stallion in their charge, at the same time giving their opinion if the results are unsatisfactory. On receipt of such returns the Superintendent will take steps to remove the stallion from the stand if found necessary. (G. R. No. 5416, dated 29th July 1889.)

19. In all cases in which the sale or destruction of stallions is recommended, the Superintendent should report when and how the animals were obtained for Government. (G. R. No. 8369, dated 15th December 1888.)

(2). As the Bombay stallions are under the control of the Local Government, the sale-proceeds, should that Government in the due exercise of its control and in regular course of business dispose of a stallion, are properly credited to Provincial Revenues, so long as according to the contract in force for the time being they fall under a Provincial head of account.

(G. I., R. & A., No. 753-12-2, dated 20th May 1897; *vide* G. R. No. 4535, dated 16th June 1897).

20. The supervision and management of the Government stallions stationed at the Ahmednagar depôt and the work of keeping accounts connected with it should be conducted by the Superintendent, Civil Veterinary Department, whose head-quarters office is now established at Ahmednagar. This order relates solely to the Government stallions stationed

at the Ahmednagar depôt; it does not refer to the stallions stationed in the Ahmednagar District. In the case of the latter animals, the system previously in force remains unaltered. (G. Rs. Nos. 2387, dated 2nd April 1890, and 4998, dated 18th July 1890.)

21. The following arrangements have been sanctioned for the allotment, receipt and transmission of stallions imported by the Civil Veterinary Department:—

(1). The horses and donkeys imported by the Civil Veterinary Department should, on arrival in Bombay, be handed over to the Principal, Bombay Veterinary College; and the animals intended to be sent to Babugarh should not be detained in Bombay longer than is absolutely necessary.

(2). The Superintendent, Civil Veterinary Department, should submit to the Inspector-General, Civil Veterinary Department, a report as to the suitability of the animals allotted to the Bombay Presidency, as soon as possible after their arrival.

(G. Rs. Nos. 5359, dated 16th July 1895, and 8002, dated 14th October 1895.)

22. The Government of India have no objection to the utilization of any balance of the sums granted for loans under the Agriculturists' and Land Improvement Loans Acts as loans on the responsibility of the Local Government to local bodies and land-owners, who are willing to purchase stallions, but cannot afford to pay down the whole cost at once. In cases where the stallions are to be used for agricultural operations, the loans may be made under the provisions of the former Act. But where such is not the case, the recovery of the advances should be regulated by the rules under the Act so far as they may be found applicable.

An account of any loans granted in accordance with these instructions should be given in the annual report of the veterinary officer of the province.

As far as possible, the purchase of stallions should be effected under the general advice of the Inspector-General, Civil Veterinary Department, who has been permitted to maintain at Babugarh a reserve of stallions of suitable quality for supply at a reasonable price to local bodies, Court of Wards' estates, land-owners and others who may, under such rules as the Local Government may prescribe, make application for them.

(G. I., R. & A., No. 26-26, dated 14th July 1892; *vide* G. R. No. 6344, dated 5th August 1892.)

23. The Superintendent of the Civil Veterinary Department should report for the previous sanction of the Survey Commissioner and Director of Land Records and Agriculture proposed transfers of stallions from one district or station to another. (G. R. No. 4384, dated 19th June 1893.)

PART VI.—HORSE AND MULE-BREEDING OPERATIONS.

1. The attention of the Government of India having been attracted to the Resolution of the Government of Madras, No. 2683, dated the 30th April 1880, recorded in the proceedings of that Government, No. 515 of April 1880, fixing from Rs. 40 to Rs. 60 as the price that Government will be prepared to pay for yearling mules, the produce of Government donkey stallions and private pony mares, passed by the Government officer in 1880-81, 1881-82 and 1882-83, the Government of India intimated that such a measure was not contemplated by them, being a deviation from the principles laid down by them for the encouragement of the horse and mule-breeding industry in India.

The course open to the Government of Madras, to hold out inducements to encourage the industry, was to offer prizes.

The Government of Madras having protested against power being withheld from them to sanction compensation for a pony mare which died after being covered by a donkey stallion when already in foal, the Government of India observed that the question was not as to permission being withheld from the Government of Madras to be allowed to sanction payment of such trifling expenditure as that brought to notice, but as to the introduction, by means of such payments, of a system which the Government of India, after dearly bought experience, had deliberately condemned as costly and inefficient.

The object of the Governor General in Council is to secure adherence to the principles laid down, by the adoption throughout India of the system which was deliberately sanctioned by Government as being not only the most efficient but also the most economical.

This is the system which has met with so much success in the Punjáb, and which is recommended as the only economical system, and which, briefly, is simply the free supply of Government stallions to branded mares, the brand imposing no obligation and conferring no claim on either side beyond the right to the services of a Government stallion, the liberal grant of prizes at fairs and shows, and the ready purchase of the produce, *when fit for work*, at remunerative rates.

The grant of any adventitious aid, either in horse- or mule-breeding operations, is deprecated by the Secretary of State and the Government of India; and it is considered advisable to introduce from the outset the system which is to be permanently maintained, and to try the experiment in a legitimate way rather than to foster an artificial and expensive system which must eventually be given up, or try and bribe the people into pursuits for which they may not be naturally inclined, by the offer of bonuses for each foal dropped, or by the purchase of yearling stock to be kept at the expense of Government for three years before it can be fit for use.

The success of the scheme of mule-breeding is mainly dependent on the interest district officers take in it; and if their efforts are rightly directed, there is every reason to hope that the system which has taken firm root in the Punjáb, with excellent results, will, in time, materially improve the native breeds, and that eventually there will be a supply of mules for military purposes available in India itself, and produced without the direct intervention of the State.

(G. I., M. D., No. 1590-S. D., dated 24th September 1880; *vide* G. R. No. 6117, dated 19th November 1880.)

2. The *presentation* of cast mares fit for brood purposes to breeders for the encouragement of the mule-breeding industry is inexpedient as being a departure from the principles laid down for the operations of the Department of Horse-Breeding Operations, *viz.*, that the only direct aid to horse and mule-breeding operations should be the free use of Government stallions, the grant of prizes at fairs and shows, and the purchase at liberal market-rates of the produce. (G. I., M. D., No. 1801-S. D., dated 14th October 1880; *vide* G. R. No. 6224, dated 24th November 1880.)

3. Both in the interests of the public and the State, it is of great importance that the indigenous supply of these useful animals should be improved and increased, and that an industry, at once easy and profitable, should be fostered among the agricultural population. (G. I., R. & A., No. 21-113, dated 1st June 1893; *vide* G. R. No. 5722, dated 8th August 1893.)

4. The following letter from the Inspector-General, Civil Veterinary Department, No. 35, Revenue and Agriculture, dated 14th May 1890, to the address of the Government of India, was circulated to the Collectors with a view to its contents being made generally known among the local and municipal bodies and agriculturists throughout their respective districts. The district authorities were also invited to promote the measures advocated by the Government of India by explaining to the people the profits and advantages of mule-breeding; and it was directed that the action taken by the several officers concerned and the progress made by them in the development of the mule-breeding industry should be noticed in the annual veterinary and agricultural reports :—

"In reply to your No. 1460-3-8, H. B. & A. S., dated 26th March 1890, I have the honour to submit, for the consideration of the Government of India, my views regarding the desirability, I may say necessity, of developing the mule-breeding industry in all districts where horse, pony or donkey-breeding are found to be successful—

(1) With regard to obtaining a sufficient supply of mules bred in India for army purposes, also for the public, I have to note that the supply of mules is not sufficient either for the army or public. Indian-bred mules are admirably suited for army and pack work, being very

hardy and, as a rule, docile; can be bred at a very moderate cost; can be bought at a price remunerative to the breeder and at a much lower price (including cost of transit, &c.) than is paid by the Government for mules purchased in Persia and other foreign countries. It, therefore, is obvious that mule-breeding should be fostered and developed in India, in order that all the money paid for mules should be received by the breeders of India and not sent to foreign countries. Moreover, with reference to army requirements, it is expedient that measures be adopted to guarantee a sufficient home supply of mules for army purposes.

(2) The Government of India provide 325 donkeys for the mule-breeding districts of Northern India and Bombay, and these stallions are distributed in the districts where mule-breeding is carried on; but the number is found insufficient, and frequently indents are made on the Civil Veterinary Department for more donkeys. I would therefore earnestly suggest, for the consideration of Local Governments, the desirability of increasing the number of stallions in those districts where more are required, and of enjoining Civil Officers to do their utmost to inaugurate mule-breeding in districts where horse, pony, or donkey-breeding may be carried on with success, and in other districts where there is reason to believe the industry will thrive.

"2. With regard to introducing mule-breeding in districts where the industry has never been attempted, either on account of this class of animal not having been required, or perhaps from objections having been raised to the producing of the mule, I am aware it has been stated that Hindus have an objection, on moral grounds, to allow their horse or pony mares to become mule-breeders, believing that the mares must be raped by the donkey; but as nature allows the hybrid to be produced under ordinary circumstances, for example, when a male donkey is let loose with pony mares, and mules are thus produced; moreover, when it is found that the mule is a more useful and valuable animal, there can be no reason remaining why advantage should not be taken of the hybrid being secured. I would here bring to notice that 14 years ago, mule-breeding had never been attempted in the North-Western Provinces; but on the representations made to owners of small mares by the Horse-Breeding Department, that mule-breeding from such mares would pay better than horse or pony-breeding, the industry was gradually started, and at the present date about 100 donkey stallions are employed in the breeding districts of the North-Western Provinces and more are required.

"3. A mule is easy to rear, and has a very hardy constitution, doubtless imparted by his sire, and during seasons of drought or on service, when pasturage or forage is scant, the mule will continue at work on short commons much longer than a pony.

"4. Mules when at pasture not only eat grass, but browse off herbs and shrubs; hence again why when pasture is scarce the mule is found to do better than a pony. In constitution and limb the mule is strong, and continues at work for many years longer than a pony. It will therefore be understood that mule-breeding is a safer investment than pony-breeding, and the fact that the mule is more valuable in the market than a pony and costs no more in rearing, and that this industry is within the reach of the poorer agriculturists, it behoves Civil authorities to have the subject clearly put before their agriculturists. With regard to the dieting of mules, it must be mentioned that they are particular as regards their drinking-water, inasmuch as they refuse any but pure water. This fact tends to rendering them more protected from disease, as doubtless impure water is frequently productive of malady.

"5. With regard to the prices obtained for mules at horse fairs and shows, during the last few years, it is found that these average from Rs. 50 to Rs. 500, according to the age, size, and worth of an animal.

"The cost of rearing a mule up to three years of age, when it becomes fit for light work, may be put down from Rs. 40 to Rs. 100.

"The profit on mule-breeding can thus be estimated.

"6. Considering the important facts above noted, I feel it incumbent on this Department to most earnestly suggest for the consideration, and I hope action, of Local Governments and Administrations to advise District Boards and Agricultural Associations to foster and develop this remunerative industry on revenue and public grounds. This can be practically done by their providing any additional donkeys above the 325 already furnished by Government and placing them under the charge of District Officers at Tahsils or other centres where pony mares are found.

(3) The price of donkey stallions depends upon their size and breed. The best donkey stallions employed in India are obtained by the Government from Italy, France, and Spain, at an average cost of Rs. 850 per head, exclusive of importing charges.

Persian donkey stallions and Panjáb-bred ones—the latter generally the produce of Government Italian sires—can be purchased for Rs. 150 to Rs. 200, and both the latter breeds are found well suited for ordinary mule-breeding. The cost of the keep of donkey stallions is found to be from Rs. 12 to Rs. 14 per month, according to rate of forage, grain and syces' wages.

(4) The time of year most favourable for obtaining country-bred donkey stallions is during the cold weather months at the horse fairs and shows in the Panjáb and Sind. Persian donkeys have lately been secured, with batches of mules bought and imported by Government from Persia. Some of this breed have been obtained through the agency of Persian dealers who annually import horses to the Bombay market.

"Occasionally Bokhára and Kurdistán donkeys of good class are found for sale at prices ranging from Rs. 120 to Rs. 200 each, at the Ráwalpindi and Sibi (Baluchistán) fairs.

(5) In the event of District Boards or Agricultural Societies desiring to obtain donkeys for their districts, the Civil Veterinary Department will be glad to advise as to where any stallions may, at the time, be obtained.

(6) In conclusion, I would point out the advantages of using pony mares for farm purposes. At the Government Depôt at Bábugarh, near Hápur, pony mares are employed for all the farm and garden work, such as ploughing, drawing water and cart work. These mares perform all such work as satisfactorily as bullocks, *and they are employed as mule-breeders.*

"7. Excellent mules, considered as good as many imported from Persia and the Mediterranean, have been bred from these pony mares; therefore the disadvantage of employing bullocks for farm work, inasmuch as they cannot produce stock, is evident. I would urge the desirability of employing pony mares in agricultural work. Horse stock is used with advantage in ekkas and tongas, and will be found most useful for farm work; I trust, therefore, that District Boards and Agricultural Societies will be so good as to induce farmers and others to co-operate with the Civil Veterinary Department in developing and furthering the interest of breeders by pointing out the advantages of mule-breeding."

(G. R. No. 5722, dated 8th August 1893).

5. The special attention of the Commissioners and Collectors, the Survey Commissioner and Direc-

tor of Land Records and Agriculture, and the Superintendent, Civil Veterinary Department, was called to the remarks and suggestions made in the following letter No. 1775-M., dated 22nd September 1893, from the Inspector-General, Civil Veterinary Department, and they were requested to impress on the several Local and Municipal bodies, as well as large landholders, the advantages of improving the supply of horse and mule stock of the country by developing the industry of mule-breeding :—

"I have the honour to suggest the following course being adopted in view to timely notice being afforded to this Department of the local requirements of horse and donkey stallions :—

(*a*) That indents prepared in the accompanying form A† for horse stallions and B† for donkey stallions be sent by District Officers or others to the Superintendent, Civil Veterinary Department, by 15th July, and should be forwarded by the Superintendent, Civil Veterinary Department, so as to reach this office not later than the 1st August of each year.

(*b*) As no funds are available in this Department for the payment of other than Imperial stallions supplied by the Government of India, it is suggested that Local Boards, Municipalities, Court of Ward Estates, large land-holders or other private persons, desirous of purchasing stallions for stud purposes, be asked to forward by money order, to the office of Inspector-General, Civil Veterinary Department, Meerut, before the 1st August, a sum of money equivalent to the price and incidental charges of the number and description of stallions required during the ensuing year. A detailed account of each sum so forwarded will be rendered by this office, on supply of the stallions indented for.

* * * * *

"3. When the required number of stallions indented for have been obtained, intimation will be given by this office to the indenting officer, with a request that he will be good enough to depute a responsible agent to the Bábugarh Depôt, or other place that will be noted to receive charge of the stallions. The agent to be provided with sufficient funds to pay for the railway freight of the stallions and other incidental charges from the Bábugarh Depôt to place of destination.

"4. I take the opportunity of mentioning that the Government of India in the Military Department have recently intimated to this office that they look to the Civil Veterinary Department to enjoin Local Boards, Municipalities, Courts of Wards and rich Zamindárs, to undertake mule-breeding as a profitable investment, and in this direction, rather than in any increase in the number of Imperial stallions, must improvement in the supply of horse and mule stock be looked for. I shall, therefore, feel much obliged by District authorities and the Superintendent, Civil Veterinary Department, being invited to promote the measures above advocated."

(G. R. No. 7535, dated 14th October 1893.)

6. The Government of India are unable to sanction any revision of the rule under which the purchase of mules under 3 years of age for Government is prohibited. (G. I., M. D., No. 1831, dated 22nd April 1895; *vide* G. R. No. 5462, dated 19th July 1895.)

† Not printed.

PART VII.—CATTLE-BREEDING AND CATTLE-DISEASES.

1. The purchase of bulls to improve the breed of cattle is quite a legitimate object on which to expend Local Funds, but all such animals should be placed in charge of villages which will guarantee that they are taken care of by the village herdsmen, and not allowed to wander loose to pick up a living as they can. (G. R. No. 2387, dated 20th April 1876.)

2. Government would be glad to see measures adopted by the various district Local Fund Committees in view to the improvement of the breed of cattle including buffaloes, and consider that the desired end can best be attained by the purchase and location at suitable places of bulls of the best varieties procurable. In the Konkan, where horned cattle do not as a rule thrive, such a step is perhaps not expedient, but in Gujarát and the Deccan the experiment might be made with reasonable prospects of ultimate success. In Sind no special arrangements are requisite.

(2). It will be for the Local Fund Committees to take such action as may appear expedient, and as the condition of their funds will admit of. The measure would at first be of an experimental nature and therefore a large outlay at starting would not be judicious, but a beginning might be made by purchasing for each district in which the experiment is to be tried four bulls and two buffalo-bulls. Bulls at the head-quarters station should be under the supervision of the Huzúr Deputy Collector. Bulls located elsewhere should be placed in the charge of the Mámlatdárs. No fee should be charged for the use of the bulls, and every effort should be made to induce the cultivators to avail themselves of the services of these animals.

(3). The superior bulls needed could probably best be obtained from Káthiáwár, and the Political Agent should be requested to give all the assistance in his power to Collectors desiring to purchase bulls in Káthiáwár on behalf of Local Fund Committees.

(G. R. No. 2482, dated 15th April 1882.)

3. In cases of export of cattle on a large scale, the Health Officer of the Port of Bombay is authorized before granting a clean bill of health to the vessel carrying the cattle to demand a certificate from a Veterinary Surgeon to the effect that the cattle are free from bovine epidemic disease. When this certificate is obtained it may be countersigned and attached to the bill of health. (G. R. No. 8472, dated 12th December 1887.)

4. The Director of Land Records and Agriculture is authorized to communicate, in direct correspondence with any Foreign Consul who may apply for it, any available information regarding the existence or otherwise of cattle-disease in any district of the Presidency. The Government of India have no objection to arrangements being made for communication of any information to Foreign

Consuls which does not materially add to the work of provincial officers, provided that no absolute guarantee or certificate be given that cattle-disease does not exist in any district. (G. I., R. A., Nos. $\frac{3}{60}$, dated 3rd February 1893, and $\frac{15}{60}$, dated 24th April 1893; *vide* G. Rs. Nos. 1454, dated 22nd February 1895, and 5220, dated 19th July 1893.)

5. Whenever an opportunity occurs for examining the blood of animals supposed to have died from anthrax, a report stating whether the symptoms during life, and *post-mortem* appearances, also microscopic observations on the blood, indicated the presence of true anthrax should be made to Government through the Principal of the Bombay Veterinary College for communication to the Inspector-General, Civil Veterinary Department. (G. R. No. 4295, dated 14th June 1889.)

6. The following procedure has been prescribed by the Government of India with a view to ensure the co-operation of the Civil and Military authorities in taking measures for the prevention and repression of contagious animal diseases :—

(1) When any contagious or infectious disease appears among animals at a horse or cattle fair, or in the neighbourhood of a cantonment, or of a line of military communication, the district or sub-divisional officer shall immediately report the fact and the nature of the disease to the nearest military authority, who will be responsible for communicating the information to any other military authorities whom it may concern.

(2) When such disease appears in a camp or cantonment, or among animals under military authority on a line of communication, the facts shall be immediately reported by the military authorities to the district or sub-divisional officer within whose charge the disease has appeared.

(3) The principal local authority, whether civil or military, within whose jurisdiction the disease has appeared, should keep the local military or civil authority (as the case may be) informed of the preventive or repressive measures that he has adopted, so that the action taken by the one may be, as far as possible, continued by the other. Any suggestions that either authority may have to make for action on the part of the other, with a view to checking the spread of the disease, should be made to him direct. The latter, on receiving them, should give them his best attention, and should inform the authority who made them, how far he feels himself able to accept and act upon them.

(4) The direct communication between the local authorities enjoined in the above rules in no way supersedes the necessity of reporting the fact on an outbreak for the information and orders of superior authority under any rules or practice that may be from time to time in force.

(G. I., R. & A., No. 4—29, dated 6th February 1895 ; *vide* G. R. No. 2004, dated 12th March 1895.)

7. The Principal, Bombay Veterinary College, is authorized in cases of outbreaks of any severe epizootic disease to depute at once, on a requisition from a District or Táluka Local Board made through the Collector of the district concerned, a suitable man to the seat of outbreak, responsibility for selection of the individual being left with the Principal. The man so sent out should be equipped with instruments, medicines, &c., by the Principal, who will be responsible that no overexpense is made. (G. Rs. Nos. 1464, dated 2nd March 1888, and 119, dated 8th January 1889.)

8. The following forms for reporting outbreaks of cattle-disease have been prescribed. Form I is a village form intended for prescription under the manual as supplementary to Village Form XIV. Form II is for the use of all officers whose duty it will be to report to the Collector. These officers should make their report at once on learning of the outbreak of disease. The reports will most frequently be made by Mámlatdárs from information supplied by Circle Inspectors in their diaries and from village officers in Form I. The other officers will get their information by personal enquiry when on tour, and they should report accordingly without reference to any previous reports which may have been made by village officers to the táluka.

The Superintendent, Civil Veterinary Department, should send a copy of the Report in Form III that may be received by him to the Inspector-General, Civil Veterinary Department.

VILLAGE FORM XIV.

(C. V. D. FORM I.)

E.—*Statement of Diseases of Horses and Cattle (including Camels, Sheep and Goats) in the District for the week ending*

(To be submitted only during prevalence of disease.)

Kind of Animal attacked by disease (oxen, buffaloes, horses, camels, sheep or goats.)	Number attacked.	Number died.	Local Name of Disease.	Symptoms of the Disease.
1	2	3	4	5

(G. R. No. 5220, dated 19th July 1893.)

C. V. D. FORM II.

(For the use of Mámlatdárs and Mahalkaris, District Inspectors, Veterinary Graduates, Divisional In

Report of Epidemic or Contagious Cattle-disease (Horses, Oxen, Buffaloes,

District. *Táluka.*

Villages affected.	Date of first appearance.	Class of Animals affected (horses, oxen, buffaloes, camels, sheep, goats).	Number attacked since first appearance.	Number died since first appearance.	Vernacular name (in Vernacular and English script) and English name of disease (see back).	Symptoms observed (see
1	2	3	4	5	6	7

(Date and Place of Report.)

Note.—On information received from Village Officers or Circle Inspectors or otherwise, the officers named will at
report, and will forward it to the Collector. If all the information cannot be obtained with certainty at once, the repor
Collector will in each case make arrangements in his discretion for further reports, weekly or otherwise.

Schedule of Diseases.

1. *Glanders.*—Discharge of sticky material from nose which sticks about nostril, ulcers in nose, swelling of gland under jaw, lungs become affected, animal gets very thin; dies after some weeks. Horse, ass, mule. 2. *Surra.*—Fever sometimes worse, sometimes better, animal rapidly gets thin and weak, swelling on legs and under the belly; death in about a month. Horse and mule. 3. *Ludiana Disease.*—Rapid swelling of throat, difficulty in breathing, discharge of oily yellow matter from nose, sometimes swelling of legs; death in from 4 to 21 days. Horse.	Horses, mules and asses only.
4. *Charbon Symptomatique.*—Appearance of a swelling suddenly on some part of the body or limbs, which if pressed crackles under the hand; attacks young animals; very rapidly fatal; high fever, and death, 7 to 50 hours. Cattle. 5. *Pleuro-Pneumonia.*—Cough, loss of appetite, staring coat, hurried breathing; animal grunts during expiration, often stands with head extended, rapid emaciation; death occurs 6 to 8 weeks or more. Cattle.	Cattle only.
6. *Rinderpest.*—Loss of appetite, dulness, staring coat, discharge from eyes and nose, frequent cough, diarrhœa soon mixed with blood, sometimes eruption on skin of neck, ribs, udder and groin; death in from 3 to 7 days; very fatal. Attacks cattle, sheep, camel, goat. 7. *Anthrax.*—Sudden death, with convulsions; the animal falls to the ground, struggles, bleeds from mouth, nose and anus; very rapidly fatal. All animals, especially sheep, goat, ox and horse. 8. *Foot and Mouth Disease.*—Ulcers between claws causing lameness, sometimes also in mouth; fever; not very fatal. Cattle, sheep, goats and camels. 9. *Gloss Anthrax.*—Large red, purple or black blisters of the size of a pigeon's egg on tongue, bloody discharge from mouth, fever; death 24 to 48 hours. Cattle.	General.
10. *Variola.*—Fever, discharge of glairy matter from nose, cough; eruption on skin of ears and inside arms and thighs, passing through various stages. The skin irritable; animal scratches and pulls hairs out. Sheep and goats; many die. 11. *Rot.*—Gradual emaciation, belly large, mouth and membrane of eyes yellow, pain on pressure over loins; wool comes out. Sometimes diarrhœa and swellings of the body. Sheep and goat.	Sheep and goats only.

C. V. D. FORM III.

FORWARDING REPORT OF COLLECTOR.

Copy forwarded for information and guidance to { The Inspecting Veterinary Officer, Po
The Superintendent, Civil Veterinary

Do. for information to the Director, Land Records and Agriculture (in all ca

1	What assistance is being supplied ?	
2	Whether further assistance is wanted ?	
3	Remarks as to urgency, means of access to area affected, additional information under column 9 of the form, &c.	

(Place) (Date)

Note.—Collectors should not forward reports of diseases ascertained not to be epidemic or contagious. *whether assistance is asked for or not.*

B 1955—207 REV.

NOTE by Superintendent, Civil Veterinary Department, on Vernacular Nomenc

Province (Sind, Gujarát, Konkan, Deccan, Karnátak.)	District.	Táluka.	Scientific Name.	Vernacular Name
1	2	3	4	

This form will be recorded by the Superintendent as a basis for an index of vernac absence of such indices has hitherto proved a source of great difficulty in dealing with re if necessary, not be filled up till certainty has been acquired in correspondence with loca cattle disease in the Gazetteers may be compared and notes should be taken for their cor

* The Hunterian system of transliteration prescribed by Government should be followed. The Phonetic system is to b

(G. R. No. 5220, dated 19th July 1893.)

9. Civil Veterinary Officers should add from time to time to the collection of the drawings which were prepared for the Report of the Cattle Plague Commission, drawings of any fresh specimens of diseases in horses or cattle that may come under their observation and forward a copy of all such to the office of the Inspector-General, Civil Veterinary Department, for record. (G. R. No. 6658, dated 13th September 1893.)

10. The following directions framed by the Director of Land Records and Agriculture for preparing prickly-pear as cattle fodder were circulated to Commissioners and Collectors for distribution to village officers:—

(To Pátels for the information of rayats).

Prickly-pear can be used as a cattle fodder in times of scarcity.

Oxen and buffaloes have been fed on Government farms and elsewhere on prickly-pear with the addition of only a small bundle of hay or "bhusa," and the animals have been found to thrive on this food.

The following directions should be observed:—

1. The leaves of the prickly-pear having been cut must be cleared of the thorns. This is easily done by use of *pinchers, of which the Mámlatdár will supply a pattern.* The pinchers will scoop out a piece of the leaf, taking with it the bunch of thorns. It is of no use to try to *pull* the thorns out.

2. The leaves when free of thorns should be cut up into small pieces, and may then be given to the cattle.

3. For the first few days, a little chuni, dal-husk or bran (about 1-2 lbs.) should be mixed with the pear, and a little salt: during this time no dry fodder should be allowed.

4. After the cattle have become accustomed to the food, the hay or "bhusa" may be added, and salt should be continued throughout.

5. One man can prepare enough food in a day for 5 animals or more (15—20 lbs. each) and a woman or child can easily prepare enough for 3.

(G. R. 4559, dated 13th June 1892.)

PART VIII.—HORSE-SHOWS.

1. One grand aim in connection with horse-shows should be to develop a local market for stock for sale. (G. R. No. 5505, dated 14th August 1888.)

2. The object of the Provincial Government in holding horse-shows is not so much the purchase of remounts for various departments as to have an opportunity of judging of the general effect of the efforts of Government to improve the breed of horses in the country. (G. R. No. 6435, dated 6th September 1893.)

3. The primary object of Government is to encourage the breeding of sound well-bred horses, and the better the prices breeders obtain for their young stock the more popular will horse-breeding become, and the larger will be the production of sound well-bred young stock. Government will benefit by this in the end, even if it has to put up with some disappointment at first. (G. R. No. 6902, dated 25th September 1893.)

4. Races at horse-shows are calculated to introduce an element of discord which is very undesirable. They should therefore be discouraged and no contributions to race funds should be granted. (G. Rs. Nos. 2839, dated 1st May 1882, and 3867, dated 15th June 1882.)

5. The Superintendent, Civil Veterinary Department, has duties to perform over a wide area, but he has no better opportunity of performing the most important of his duties than at a show to which large numbers of horses are brought. His work at the shows should not be confined to judging and selecting mares suitable for the brand. Local officers will make arrangements for the shows, and give all the assistance in their power, but the classification of animals according to their age and breed requires special knowledge and should ordinarily be done by the Superintendent, Civil Veterinary Department. He should be consulted before the date of opening a horse-show is fixed. (G. R. No. 6880, dated 26th August 1885.)

6. The Superintendent should take an active part in the duties of ageing, classifying and general preparations for a horse-show, and not expect every thing to be done for him by the Revenue and Police Departments. He should be an *executive*, not merely an *inspecting* officer. (G. R. No. 7181, dated 4th September 1885.)

7. The dates of the several horse-shows held in the Deccan, Gujarát and Káthiáwár, and in Sind, which are as a rule attended by the Superintendent, Civil Veterinary Department, should as far as is practicable be so fixed as to enable the Superintendent to visit every show. The District Officers and Political Agents concerned should be requested to propose to the Superintendent the dates which they consider suitable for holding the shows in their

respective charges, and as far as local convenience permits to assist him by so arranging the dates that he may be able to attend as many of the shows as possible. (G. R. No. 7298, dated 14th October 1886.)

(2). Changes in dates of horse and cattle fairs should invariably be reported to the Inspector-General, Civil Veterinary Department. (G. R. No. 10129, dated 20th December 1895.)

8. The Superintendent, Civil Veterinary Department, should attend, if possible, every horse fair and show at which Government prizes are awarded. He should inspect and brand mares and collect necessary statistics in connection with his duties, and as far as possible render assistance, when required, to the Remount Department in purchasing or examining stock. (G. R. No. 703, dated 27th January 1891.)

9. The Superintendent should make notes during his tours and on his visits to shows, on cattle, sheep and goats as well as on horses and ponies, and communicate the results of his observations to the Director of Land Records and Agriculture. (G. R. No. 2011, dated 18th March 1891.)

10. The Superintendent, Civil Veterinary Department, should give due intimation to the Commissary General of the dates of the horse-shows at which mules can be purchased. (G. R. No. 2661, dated 16th April 1891.)

11. The suggestions of the Agricultural Department should be taken regarding the prospectus of horse and cattle shows. The Director of Land Records and Agriculture should be consulted by the officers to whom the management of the shows is entrusted, and the reports on the shows should be submitted to Government through him. (G. R. No. 2825, dated 13th April 1889.)

12. It is desirable that owners should be induced, without bringing any pressure to bear on them, to bring their branded mares and their produce to the show proposed by the Inspector-General, Civil Veterinary Department, in his following letter No. 25-M. D., dated 27th March 1891. The Governor General in Council is willing to leave the details of any action that may be taken to the discretion of the Local Government, but considers that the circulation of an intimation through village officers or otherwise that the mares should, if it is convenient to their owners to take or send them, be exhibited at the show, is the utmost that can be done without incurring any danger of misinterpretation of the intentions of Government :—

"In continuation of this office letter No. 20-M.D. dated 10th instant, I have the honour to report, for the information of the Government of India, that on the 20th instant I had an opportunity of conferring with the Director, Army Remount Department, at Muzafarnagar, on the subject of annual gathering of all branded mares and their stock.

"2. Colonel Deane concurred with me in the scheme being allowed a fair trial and that it may be tested at some of the horse fairs and shows held annually.

"If proof be afforded of any appreciable advantage being gained by the scheme, it may be gradually extended.

"3. To carry out the proposal it is submitted that District Officers be enjoined to induce all owners to bring or send their branded brood mares and their young stock, for inspection, to their respective district gatherings on dates to be fixed by the District Officer in communication with the officer of the Civil Veterinary Department, timely notice being invariably given of the date and place of assembling.

"4. There will be no additional expense involved in carrying out the scheme as above proposed, and, as previously stated, the advantages in connection with these gatherings will be—

(*a*) the officers of the Civil Veterinary Department will be enabled to judge of the value of the sires and dams employed and of the young stock produced;

(*b*) the Remount Department will have a better chance of securing the best stock got by Government stallions;

(*c*) the breeders will have an opportunity of selling their young stock direct to Government, and obtaining better prices for their animals."

(G. I., R. & A., No. 156, dated 12th June 1891; *vide* G. R. No. 4579, dated 7th July 1891, and G. R. P. D., No. 5676, dated 23rd idem.)

13. The reports on Sind horse-shows should be accompanied by a detailed statement of receipts and expenditure. (G. R. No. 5585, dated 8th July 1892.)

PART IX.—MISCELLANEOUS.

1. *Fees to Ghodáválas.*—Ghodáválas should not be paid fees for each mare covered in addition to their pay. (G. R. No. 8964, dated 6th December 1883.)

2. *Increments to members of the establishment of the Superintendent, Civil Veterinary Department.*—The Superintendent is authorized to allow periodical increments in accordance with the sanctioned scale to the members of his establishment for approved service. (G. R. No. 3351, dated 7th May 1889.)

3. *Appointments, &c., made by the Superintendent.*—The Superintendent need not report to Government appointments or changes made by him in the Department which under the standing orders would not require their sanction. (G. R. No. 4512, dated 25th June 1889.)

4. *Head-quarters.*—The Superintendent should make Ahmednagar his head-quarters. (G. R. No. 7134, dated 21st September 1889.)

5. *Diplomas.*—There is no objection to recommendations being made for the grant of illuminated diplomas, signed by His Excellency the Viceroy, to Native Chiefs and others who take interest in and encourage horse-breeding. (G. R. No. 2110, dated 23rd March 1891.)

6. *District Officers.*—District Officers in their tours should, as occasion offers, point out to the breeders of horses the advantages of keeping fillies to replace the older mares for brood purposes. (G. R. No. 4859, dated 17th July 1891.)

PART X.—GLANDERS AND FARCY.

1. The Glanders and Farcy Act * has been extended to the following areas in the Bombay Presidency :—

(1) The City of Bombay (Government Resolution No. 4238, dated 6th August 1888, Judicial Department).

(2) The areas comprised within the cantonment limits of Poona and Kirkee and the Municipal limits of the Poona City and Suburban Board (Government Resolution No. 209, dated 14th January 1889, Judicial Department).

(3) The City of Násik (Government Resolution, Judicial Department, No. 7779, dated 20th November 1894).

(4) Town of Bándra (Government Resolution, Judicial Department, No. 2529, dated 17th April 1895).

(5) Certain areas in the Ahmednagar District (Government Resolution, Judicial Department, No. 562, dated 22nd January 1896).

(6) (*a*) The Municipal and Cantonment areas of Karáchi and the Port of Karáchi.

(*b*) The Municipal and Cantonment areas of Hyderabad and Jacobabad.

(*c*) The rest of Sind (with the exception of Section 10).

(G. Ns. Nos. 6479, dated 18th November 1892, and Commissioner's Notification No. 5575, dated 17th November 1898, in the *Sind Official Gazette.*)

2. All the powers conferred by the Glanders and Farcy Act, 1879, on the Governor in Council as the Local Government of the Province of Sind have been delegated to the Commissioner in Sind. (G. R. No. 2089, dated 5th April 1893, J. D.)

3. The Government of India have issued the following instructions as regards the extension of the Glanders and Farcy Act :—

> It is not advisable to extend the provisions of Section 10 of the Act to outlying tracts. But Section 3 gives Local Governments full power to except this section, and the Government of India are of opinion that, subject to this exception, it would be well to apply the provisions of the Act to the whole of every province. It would then be for each Local Government to determine how far the existing inspecting agency should be supplemented. Most provinces include among their staff a commissioned officer of the Civil Veterinary Department, and all such officers might well be appointed, not only Inspectors under Section 4, but also Veterinary Surgeons under Section 7. Commissioned officers of the Army Veterinary Department should also be similarly appointed, but

* Act XX of 1879 since repealed by Act XIII of 1899, which now contains the law on the subject.

their powers as Inspectors should be confined to the cantonments in which they serve or which they periodically visit on duty. It will perhaps be advisable also to appoint Inspectors under Section 4 who are not Veterinary Surgeons; but this point must be left to Local Governments, with the remark that the persons nominated should be responsible officers of some standing, as their powers under the Act would be considerable; and that they should be instructed, either by executive order, or, still better, by rule under Section 14, that they should in no case exercise their functions except when a Veterinary Surgeon under the Act is available within some moderate specified distance, since to move horses suspected of being diseased about the country in search of a Veterinary Surgeon would be both dangerous and oppressive. It would generally be possible to send a qualified Veterinary Surgeon to the seat of a local outbreak of disease.

(G. I., R. & A., No. 4-45-1, dated 16th March 1896; *vide* G. R. No. 5572, dated 17th July 1896.)

4. It has been decided that the Glanders and Farcy Act should be extended to all districts of the Presidency proper.

(2). All Commissioned Veterinary officers, whether of the Army Veterinary or Civil Veterinary Departments, should be appointed Veterinary practitioners *ex-officio*, and any Veterinary Graduate whom, not less than 5 years after the taking of his diploma, the Superintendent, Civil Veterinary Department, may recommend, may be so appointed.

(3). All persons appointed as Veterinary practitioners under the Act and all Veterinary graduates in the service of Government or of any Local Body not appointed practitioners should be made Inspectors under the Act.

(G. R. No. 5208, dated 12th August 1898.)

5. The areas within which Army Veterinary officers may be empowered to act as Inspectors under the Glanders and Farcy Act, have been extended by the Government of India to the area lying within a radius of 5 miles from each cantonment which they periodically visit on duty. (G. I., R. & A., No. 758-27-2, dated 18th May 1897; *vide* G. R. No. 4500, dated 15th June 1897.)

(2). The following scale of remuneration to Army Veterinary officers for performing duties under the Glanders and Farcy Act has been prescribed by the Government of India:—

(*a*) for an officer called on to attend at any place *within* the radius of 5 miles of his cantonment, the payment, by the Municipality or Local Body requiring his services, of a fee of Rs. 16, *plus* any expenses incurred in the destruction of any animal for each consultation irrespective of the number of horses examined; and

(*b*) in the case of an officer who is asked to proceed *beyond* the 5-mile limit, the payment by the authority concerned of a similar fee *plus* travelling and halting allowances on the scales admissible to Army Veterinary officers when visiting outstations in the ordinary course of their military duties, as laid down in paragraph 519, Army Regulations, India, Volume X, Part II, and paragraphs 823 and 824, Army Regulations, India, Volume I, Part I.

In regard to (*a*), the fee of Rs. 16 will be payable to an officer for each centre at which he makes an examination. For example, should suspicious cases be reported from two or more serais or stages on a dâk line, a separate fee is admissible for the examination made at each place.

(G. I., R. & A., No. 14-130-2, dated 18th October 1898; *vide* G. R. No. 7999, dated 10th December 1898.)

6. Under Section 4 of the Glanders and Farcy Act, the appointment, suspension and dismissal of Inspectors rests solely with Government, and on the occurrence of a vacancy on the establishment employed in the city of Bombay, the Principal, Bombay Veterinary College, who controls the establishment, should submit his recommendations for the orders of Government. (G. R., J. D., No. 4645, dated 4th July 1896.)

7. The following rates of fees have been prescribed for non-official Veterinary practitioners appointed under Section 7 of the Glanders and Farcy Act in the City and Harbour of Bombay :—

(1) For cases arising in the City of Bombay—

Rs. 5 for an examination,

Rs. 10 for a visit.

(2) For cases arising in the harbour of Bombay, Rs. 30 for a visit, and 4 annas per head if the number of animals does not exceed 50 horses, and 8 annas per head if it exceeds 50 horses.

(3) Rs. 15 per hour or part of an hour for which the Veterinary practitioners have to wait in the docks or on shore before they can proceed to examine horses, provided they have to wait for more than an hour.

(G. Rs., J. D., Nos. 5873, dated 27th October 1888, and 1399, dated 6th March 1893.)

8. The Water Police on duty in the harbour of Bombay should consider it part of their duty to keep the Veterinary Inspector informed of the arrival of horses by sea. (G. R. No. 1386, dated 19th February 1897.)

9. The annual report on the working of the Glanders and Farcy Act in the city and harbour of Bombay should be submitted for the year ending 31st March, in order that it may be brought under review simultaneously with the annual report of the Civil Veterinary Department. The Principal,

Bombay Veterinary College, should forward a copy of this report to the Inspector-General, Civil Veterinary Department, so as to reach his office not later than June 1st in each year, the information regarding the cost of the Department being furnished to him subsequently, if it is not available in time to admit of its being embodied in the report. (G. R. No. 6773, dated 28th August 1896.)

10. The Principal, Bombay Veterinary College, should address all communications in connection with the working of the Glanders and Farcy Act direct to Government in the Revenue Department. (G. R., J. D., No. 4645, dated 4th July 1896.)

DIVISIONAL FOREST OFFICE
SOUTHERN CIRCLE.
WORKING PLANS PARTY II.

104
Inwd. Regn. No. 104
Date 21-10-99

INA'MS AND JA'GHIRS.

I.—The Summary Settlement.

1. All inám holdings in existence in alienated villages at the commencement of British rule, and since enjoyed, should receive the benefit of the Summary Settlement without reference to the origin of the grant. (G. R. No. 2004, dated 2nd June 1860.)

2. Bombay Act II of 1863, and not Bombay Act VII of 1863, is applicable to the annexed tálukas of the Kánara District. (L. R. No. 18, dated 2nd May 1864; *vide* G. R. No. 1880, dated 14th idem.)

3. Bombay Act II of 1863 applies to the territories in which Act XI of 1852 was in force, Bombay Act VII of 1863 to those parts of the Presidency not subject to the operation of that Act. From Sections 1 and 2 of Act XI of 1852 it appears that that Act was applicable to every part of the Presidency "not brought under the General Regulations of Government by Regulation XXVIII of 1827;" and the preamble also shows that it was intended to extend to districts recently annexed to the Bombay Presidency in which claims to ináms were excepted from the cognisance of the ordinary Civil Courts.

Act XVII of 1844 divided Angria's lapsed territory into two parts, viz.,(1)a portion within the boundaries specified in Section 1 in which the Administration was to vest in an Agent to the Governor, and (2) the portions not included within those boundaries which it was enacted by Section 5 should be "subject to the same Laws and Regulations and shall be governed in all respects in the same manner as the portions of the territories subject to the Government of Bombay by which such portions of the said lapsed territory may be respectively surrounded or to which such portions of the said lapsed territory may be respectively contiguous." This last quoted enactment undoubtedly placed the portions of the lapsed territory to which it referred under the same law as regards ináms as was in force in the rest of the Sub-collectorate of Kolába, viz., Chapters IX and X of Regulation XVII of 1827, by which claims to ináms were subject to the cognisance of the Civil Courts. It was on this ground that Mr. Rogers and Colonel Etheridge were of opinion that Bombay Act VII of 1863 applied to these portions of the lapsed territory.

But those gentlemen appear to have taken no account of Act VIII of 1853 which repealed Act XVII of 1844, and brought the whole of the lapsed State of Kolába under the General Laws and Regulations of the Bombay Presidency and at the same time excepted claims to ináms on the whole of that territory from the cognisance of the Civil Courts. The effect of this enactment was to bring all the villages of the lapsed State under the operation of Act XI of 1852; and that this was the view of the Legislature is shown by Section 5 of Act X of 1876, as amended

by Section 1 of Act XVI of 1877, which revived the jurisdiction of the Civil Courts in claims to hold lands wholly or partly free from payment of land revenue wherever it had before existed, and mentioned amongst the districts in which this was the case (*vide* the second schedule of the Act) the District of Kolába "exclusive of the lapsed State of Kolába mentioned in Act VIII of 1853."

(L. R. No. 1326, dated 1st September 1890; *vide* G. R. No. 6510, dated 22nd September 1891.)

4. In exercise of the powers conferred by Section 5 of Act XIV of 1874 (The Scheduled Districts Act) the Governor of Bombay in Council is pleased, with the previous sanction of the Governor General in Council, to extend Sections 4, 5 and 15 and the rules in Section 2 of Bombay Act II of 1863 to the táluka of Peint in the Násik District. (G. N. No. 6567, dated 24th September 1891.)

5. Except in cases of fraud, the Summary Settlement should be offered to all holders of alienated land who had duly appealed against decisions passed by the Inám Commissioner under Act XI of 1852 and whose appeals were undecided. In the cases in which the benefit of the Summary Settlement could not be granted owing to the lands being found to have been held on *service* tenure by District Hereditary Officers, &c., the holders should be allowed the option of accepting the terms of settlement sanctioned for service holdings. (G. Rs. Nos. 1800, dated 17th April 1861 and 2761, dated 21st July 1864.)

6. Lands claimed by Hereditary Officers as forming part of their service watans, but entered in the accounts of the British Government as *personal* holdings should, with respect to the Summary Settlement, be regarded as personal holdings subject under the terms of the settlement to the payment of cháuth and nazrána. Lands claimed as personal holdings, but described in the Revenue Records of the British Government as service watans, should not be allowed the benefit of the Summary Settlement without the special permission of Government. The course indicated above should be adopted in cases where there is no reason to doubt the accuracy of the entry in the accounts of the British Government. In the case of Sátára, the accounts of the British Government must for this purpose be taken to include those of the Rája for the period intervening between the British accession in 1817-18 and the lapse of the Sátára State in 1848. (G. Rs. Nos. 3097, dated 8th July 1861, and 2784, dated 18th July 1862.)

7. The holders of Jadeed Ináms granted by Dumaldárs in villages or districts now become or becoming khalsat may be admitted to the Summary Settlement, provided the Jadeed Ináms have been granted prior to the year 1860. (G. R. No. 5330, dated 14th December 1861.)

8. The terms of the Summary Settlement are not applicable to such grants of lands as those made unconditionally by the British Government to the family of persons killed in the service of Government. Such lands should be considered to be hereditary in the fullest sense of the term, unless positive proof is forthcoming that there was any restriction in the grant. (G. R. No. 3347, dated 1st October 1863.)

9. The Summary Settlement is not to be *offered* to those holding grants from the British Government, nor to those whose claims have been adjudicated; but there is nothing to prevent those Inámdárs obtaining any further privileges the Summary Settlement would give them if they paid for it. (G. R. No. 39, dated 6th January 1864.)

10. The object of Government Resolution No. 39, dated 6th January 1864, was to prevent the Summary Settlement, so far as it affected title, being offered in adjudicated cases, or in cases where the grant was made by the British Government. It was not the intention of Government to withhold the offer of the one-anna settlement, by which the property would be made heritable and transferable without restriction of any kind. (G. R. No. 3870, dated 13th August 1870.)

11. The following rules which were laid down in 1859 (G. R. No 289, dated 24th January 1859) should be adopted as the general rules relating to service lands in Gujarát which it is necessary to lay down in order to apply Act VII of 1863 to this class of holdings, subject to the modification that their application under clause 3, Section II, of that Act to the service lands of any districts shall not necessarily await the Survey Settlement of that district, but may be carried out, as circumstances may require, in surveyed or unsurveyed districts alike. The rules shall be liable to modification as may from time to time be thought fit, and the Commissioner should submit proposals for any alterations which experience may suggest. Authority to settle village service lands under these rules is allowed to the Commissioner, who should, however, submit for sanction the principles by which he proposes to determine what classes of service are no longer required, the lands held in such cases becoming liable to resumption under Rule II :—

(I) All lands entered in the public accounts as held by village servants or for the performance of village services, and all lands which, although not hitherto so entered, were granted or from their nature evidently intended to be held, for the performance of such services, are liable to assessment, and will be subjected to these rules on the introduction of the revised survey rates into a district. In no case will the occupant's possession of the land be disturbed.

(II) Lands held for the performance of services no longer required by the State or by the

community, or not rendered, will be at once assessed.

(III) Special exceptions are admissible under the orders of Government in favour of individuals to whom it may be advisable to continue the exemption either temporarily or permanently.

(IV) If the services of the holders be still required, it is to be distinctly understood that it is not desired to resume the land, but the object of Government is to prevent the land from being diverted from the purpose for which it was given, and to secure it to the person who performs the service.

(V) If the services of the holder be required, the land will be continued free of assessment and entered in the accounts as service watan.

(VI) But land alienated out of the family to which the watan belongs will cease to be entered as service watan, and will be assessed as khalsat. The person who performs the service will then be remunerated by a cash payment of such amount as may be deemed expedient.

(VII) In fixing the remuneration of the officiating Pátel or other servant, the assessment leviable on the service watan land will be taken into consideration.

(VIII) Lands originally held for the performance of such services, which may have been sub-divided among different families or among different branches of the same family, will be treated as above without reference to the present position of the holder.

(IX) The holders of such lands who may by custom or by right be entitled to perform service, will elect one or more of their number as may be required, to perform the duty, and receive the emoluments, either for life or a term of years, and failing their appointment, the *controlling officer will make the election under Act XI of 1843.

* At the time of settlement, the Settlement Officer: afterwards the Collector.

(X) All lands held rent free or partially assessed for the purpose of providing food for travellers, food or water for cattle or other animals, water for passengers on the public roads or the annual excavation of village tanks, will be resumed on the introduction of the revised survey assessment, unless

1. The assignment may have been guaranteed by treaty or by special agreement with the holders of the village, when ceded to the British Government or unless
2. The Right Honourable the Governor in Council confirm the exemption, on being satisfied of the real public utility of the service for which the land is held.

(XI) Nothing in the above rules is to prevent the Right Honourable the Governor in Council or

any officer acting under his authority from sanctioning special exceptions in favour of the holders of service lands in cases in which the public interests would not be injuriously affected by such a course.

(G. R. No. 3973, dated 11th November 1863.)

12. The suggestions made by the Revenue Commissioner, N. D., in his following letter No. 1000A, dated 18th April 1864, were approved by Government :—

"In the rules for the treatment of village service lands in Gujarát, for which a renewed sanction was given in Government Resolution No. 3973, dated the 11th November last, there is no provision for dealing with the holdings of those village servants whose services, though not required by the State, are useful to the village communities.

"2. The lands of these village servants in Khándesh are continued subject to one-fourth of the assessment, with an obligation to continue service. The lands of other village servants are subjected to payment of one-half the assessment without any obligation of service.

"3. I was about to recommend for Gujarát a similar settlement to be made applicable to the holdings of all but those so-called village servants who never were and never will be useful to any one. But I have reason to believe that it would not be acceptable to those concerned to be exempted from the supposed honour of serving the village, and that it would be more popular, in Gujarát at least, to impose a salámi continuing the lands among those held liable to village services than to impose the same salámi and declare the holding to be unrestricted private property. I propose, therefore, to treat both classes alike in this respect, and, while subjecting the holdings of the more useful village servants to the cess of one-fourth, and those of the less useful to one-half, I would relieve them in both cases of the obligation to perform service for Government, but maintain both classes in the rank of village servants.

"4. I have now the honour, with reference to paragraph 2 of the Resolution above quoted, to request sanction to this settlement.

"5. With reference to paragraph 3 of the same Resolution, I beg to state that, under the varying circumstances of different villages, it is difficult to determine beforehand what classes of servants are useful. Moreover, in the course of the settlement, village servants are discovered under new and local denominations, which, not being known at present, would be left out from any classification now submitted to Government. It often happens, too, that village servants bearing the same appellation are found to perform totally different duties in different districts. Under these circumstances, I would suggest that, in accordance with the rules laid down, I be allowed to settle the holdings of different village servants; and at the end of the settlement I can submit a statement explaining how the lands of the different classes of servants have been disposed of."

(G. R. No. 1930, dated 18th May 1864.)

13. In Gujarát where under the above Resolution (No. 1930, dated 18th May 1864) a right of property is not conceded to owners of holdings subjected to half assessment, it should be distinctly stated in the sanads which will be given to release such holders from all future Government demands that the remainder of the holdings is continued on service tenure as untransferable property, and liable

to the obligations of the usual village services. (G. R. No. 73, dated 7th January 1865.)

14. In cases in which the realizable amounts under the Summary Settlement fall below one rupee, the holders are permitted to redeem the annual payments at 25 times the amount, which rate is fixed on the principle laid down by the Government of India in their Resolution No. 3264, dated 17th October 1861, republished at pages 908-914 of the *Bombay Government Gazette* of 21st November 1861, in their instructions regarding the redemption of Government revenue. It will be stated in the sanads issued in such cases that the annual payments have been commuted for a single payment made once for all.

The sums paid in redemption of the payments should be dealt with in the manner provided for in the instructions referred to.

(G. R. No. 1866, dated 12th May 1864.)

15. With reference to the following letter from the Revenue Commissioner, S. D., No. 3575, dated 8th September 1864, that officer was informed that he might apply the foregoing Resolution to those cases only for which it was intended, *viz.*, where realizable amounts fall below one rupee, and so save the labour of annual collection of a number of trivial payments:—

"I have the honour to report that I duly communicated to the Collectors of the Southern Division the order contained in Government Resolution No. 1866, dated 12th May 1864.

"The ready assent accorded to the proposition submitted by Mr. Ellis on the 22nd April 1864, which was disposed of by Government in less than three weeks after its date, emboldens me to hope that His Excellency the Governor in Council will ere long take into consideration the following proposition which I submitted more than two years ago, in a memorandum No. 1019, dated 9th May 1862:—

'The Commissioner thinks that as the chauthái and annual nazrána paid by Inámdárs who have accepted the Summary Settlement are finally fixed, and can never be enhanced, there would not be the least objection to their being at once redeemed under the orders of the Government of India, and he begs for permission to inform the Collectors in his division that they are at liberty to at once accept any offers made to them for the redemption of the Government dues in *such* cases.'

"If Government will give me the permission asked for in the above quoted memorandum, I propose to inform the Collectors that Inámdárs generally may be allowed to redeem their fixed dues to Government at the rate of 25 years' purchase proposed by Mr. Ellis in the case referred to in his proposition."

(G. R. No. 4197, dated 24th October 1864.)

16. The redemption authorized by Government Resolution No. 1866, dated 12th May 1864, is to be applied also to the ináms of the village officers which have been subjected to payment of half assessment, in accordance with Government Resolution No. 2606, dated 1st June 1861. (G. R. No. 73, dated 7th January 1865.)

17. If inám lands have passed out of the family of the Inámdár, the holder of such lands must, unless his title to exemption from the payment of land revenue has been formally adjudicated upon before the passing of Bombay Act II of 1863, either accept the Government guarantee on the terms prescribed by that Act or must submit his claim to trial, according to Act XI of 1852, in the manner and subject to the liabilities provided by Section 6 of Bombay Act II of 1863. A party who has become the assignee or transferee of inám lands before a formal adjudication upon the title to exemption, comes within the definition of a 'holder' as defined by Section XVI (clause F) of the latter Act, and must prosecute a separate claim under Section 6 of the Bombay Act if he seeks to establish a title to exemption. By "assignee" or "transferee" is meant a person to whom a permanent interest in the land has been conveyed, or at least a larger interest than that of a mere tenant, sub-tenant, or agent, in occupation of the land. Inám lands which have been adjudged to be exempt from payment of land revenue under Section 6 of Bombay Act II of 1863, and which, by the operation of that section, have subsequently become liable to pay the full assessment in consequence of their being transferred either by operation of law or by the act of the party to some person other than the heirs of the Inámdár in whose favour the exemption is established, do not regain the character of being exempt from assessment by reason of their afterwards revesting in such heirs: such heirs come into possession of the lands by a new title. In transferring the lands to a stranger, the title to exemption is lost, and there is no provision in the Act reviving such title when once it is lost. (L. R. No. 24, dated 13th June 1864; *vide* G. R. No. 2690, dated 15th July 1864.)

18. In using in report No. 24 of 1864 the words "accept the Government guarantee on the terms prescribed by Bombay Act No. II of 1863" the Legal Remembrancer has used the language employed in the first section of that Act, which enacts that "when holders of lands, &c., shall have consented to submit to the terms and conditions hereinafter described, &c., it shall be lawful for the Governor in Council to finally authorize and guarantee the continuance in perpetuity of the said land to the said holders, their heirs and assigns, upon the said terms, and subject to the same conditions."

These terms and conditions are found in the second and subsequent sections of the Act. The principal terms are that the land-holder shall consent to pay a fixed annual payment as nazrána, and a quit-rent equal to one-fourth of the assessment. The land-holder also consents that the assessment upon which the one-fourth is to be calculated shall be ascertained according to the rules laid down in the second section of the Act, and he

further consents, if his land already pays a judi, &c., to Government, to pay, besides the judi, &c., a fourth of the difference between the judi, &c., and the full assessment.

Another term is that, if the amount of the annual nazrána exceeds ten rupees, the land-holder may at his option pay, under Section 5 of the Act, an occasional nazrána, instead of an annual one.

These appear to be the principal terms imposed upon a land-holder whose title to exemption had not been formally adjudicated upon before the passing of the Act, and who chooses to dispense with an enquiry into his title, and accept the Government guarantee.

As to land-holders whose title to exemption has been established by a formal adjudication before the passing of the Act, it appears that, under Section 4 of the Act, they can at their option procure the recognition by Government of the right of their heirs collateral and their heirs by adoption to inherit on the terms that they consent to pay an annual nazrána in addition to any partial assessment (if any) that may have been already laid upon them.

(L. R. No. 49, dated 18th October 1864; *vide* G. R. No. 4505, dated 14th November 1864.)

19. Persons adopted after the promulgation of the Summary Settlement, in right of paying nazrána, should be regarded as having entirely the same right as if they had been begotten sons born on the day of their adoption, so far as regards compensation for rights which are appurtenances of the ináms for which the settlement allowing of adoptions was made. The restriction in the rule* which directs that no compensation for duties abolished by Acts I of 1838 and XIX of 1844 should be granted in the case of ináms the continuance of which to adopted sons has been sanctioned by Government subsequently to the passing of those Acts, must, however, be retained in respect of all adopted persons whose adoption Government could legally have refused to recognize; and also in respect to claims for compensation in lieu of rights not being appurtenances of property guaranteed by the Summary Settlement to adopted sons. (G. R. No. 2011, dated 11th May 1865.)

**Vide* clause 1st of Order No. X under the head of Hakdárs, and the foot-note to it at p. 306 of the Revenue Circular Order Book.

20. The provisions of Section 6 of Bombay Act II of 1863 are not retrospective, and in the case of land transferred before adjudication, the title of the transferee is co-extensive in point of duration and extent with that which his assign had at the date of assignment. (G. Rs. Nos. 3079, dated 19th July 1865, and 3884, dated 14th September 1865.)

21. Mámlatdárs may enter the name of a successor to a Summary Settlement inám holding when the applicant is either the eldest son or (in the event of there being no male heir) the widow of the person last entered. In all other cases a certificate of

heirship from the Civil Court should be required. (G. R. No. 2187, dated 4th June 1868, and G. R. No. 1343, dated 10th March 1870.)

22. The holders of alienated land must in common with the rest of the community pay income tax, and the fact of their having accepted the Summary Settlement cannot be held to afford them such exemption. Nor can they claim exemption from local taxation. All that they are entitled to under the Summary Settlement is exemption from any increased demands on account of Imperial land revenue. (G. R. No. 1889, dated 19th April 1870.)

23. The Summary Settlement is not applicable to a "Sarv inám." (G. R. No. 5693, dated 14th November 1871.)

24. The person to whom the notice under Section 11 of the Summary Settlement Act No. II of 1863 was served, must be held responsible for due notice being given on any change of possession of any part of the land for which the settlement was made with him. Under clause 2, Section 5, each person obtaining possession of the land, whether by inheritance or transfer, is bound, within the period of one month from obtaining possession thereof, to give notice to the Collector, and in the event of his not so doing "shall forfeit, in addition to the nazrána leviable on the occasion, a sum equal to the amount thereof."

The holder by clause 3 is also bound to give notice, and this notice it appears must be given by the person with whom the agreement was made, who has accepted the position of the holder of the land.

Should any holder object to the position in which he stands to his sub-sharers, he might transfer in a formal manner their shares to them, when they would have to pay the usual nazrána. The very object of these notices is that Government may know who is placed in possession of the land, and when lands are so transferred without any lien being retained on them by the superior holder, the names of the parties to whom the lands are transferred will have to be entered in the Government accounts, and after that they will in every way be considered as the holders and owners of the land, and all responsibility on the part of the superior holder will cease. (G. R. No. 2940, dated 22nd May 1873.)

25. In the following case submitted by the Commissioner, N. D., for the opinion of the Legal Remembrancer with his letter No. 2694, dated 4th May 1874, the latter officer in his report No. 79, dated 6th July 1874, advised that Government had no power to interfere directly with the deceased's estate, and that the proper course was to request the Court to appoint an administrator under Section 9 of Regulation VIII of 1827 and to leave it to the Court to decide as to its eventual disposal:—

"I have the honour to ask for the favour of your opinion in the following case.

"A person had several fields to which the Summary Settlement had been applied, he paid a quit-rent of Rs. 2-13-0 and the nuksán or loss to Government is Rs. 10-15-0 per annum. Some 30 years ago he mortgaged these fields and I understand that the debt for which these fields are held as security, is about equal to the full value of the property. The mortgagor is dead; he has left an heir who, however, puts in no claim to the deceased's estate because it is encumbered to its full or more than its full value. Practically, therefore, there is no heir and the property lapses to Government as an escheat. The mortgagee of course must get paid, but is it competent to him to object to the property lapsing to Government while his mortgage subsists, and can he object to receive his debt from Government on the ground that Government is not his debtor and is a stranger to the transaction, whose interference would put an end to the interest he now possesses in the property. I ask this supposing that Government may think it advisable to take the property and pay off the debt, but in this case must they take the whole property or the land only? Of course they will not be responsible for a greater sum than the value of the assets."

(G. R. No. 3608, dated 14th July 1874.)

26. In the case of inams adjudicated under Act XI of 1852 and declared permanently continuable subject to whatever orders Government may pass regarding the levy or remission of nazrána on succession, the first proviso in Section 5 of Act II of 1863 should be made applicable in cases where more than one succession occurs within one year, and nazrána at the rate of one year's income should be taken once on account of all such successions within a year.

As regards the minor ináms in respect to which no proviso for nazrána was made in the decisions, the terms of the decisions should be upheld and no nazrána levied. (G. R. No. 4624, dated 28th August 1874.)

27. The amount of nazrána is to be limited in all cases to one year's income. (G. R. No. 6440, dated 5th December 1874.)

28. Rule 1 annexed to Section 2 of Bombay Act II of 1863 only contemplates one assessment of an inám holding by the revenue survey for the purposes of that Act, and when at the time of the Summary Settlement the revenue survey has already imposed an assessment on any such holding, the rule requires that that assessment shall be accepted for the said purposes without further question.

The amount of the annual nazrána leviable under Section 2 and that of occasional nazrána leviable under Section 5 are both made to depend upon this assessment, if any have been imposed, the object clearly being that both should be fixed sums settled once for all.

Under this view, a revised survey settlement cannot affect the amount of the occasional nazrána which has been ascertained once for all under the rules annexed to Section 2 of the Act, in accordance with a previous assessment by the revenue survey.

(L. R. No. 18, dated 4th January 1887; *vide* G. R. No. 523, dated 21st idem.)

29. The following report of the Legal Remembrancer, No. 1326, dated 5th November 1881, on the subject of a disputed right to a share of an alienated village was communicated to all Collectors and the Commissioners of Divisions :—

"The correspondence shows that the inám village of Dári in the Násik Táluka of the Násik District was settled under Bombay Act II of 1863, and became the heritable transferable property of the holders. One-third share belonged to Sakhárám Dikshit and on his death, as he was separated from the rest of his family, it passed by inheritance to his widow, Lakshmibái, who by deed of gift transferred the share to her daughter, Durgábái. On the death of Lakshmibái the management of the share was taken over by Vináyak, a male collateral in descent from the original grantee, who now claims to be entitled to be recognized as owner of the share.

"2. The Collector is in favour of Durgábái's claim not only by reason of the deed of gift, but because she is the heir of her deceased mother. The Commissioner, C. D., on the other hand, considers that any claim Durgábái may have, cannot be recognized until she has obtained a certificate of heirship and legal possession of the share, while Vináyak is in actual possession and disputes her claim.

"3. The question actually involved is the payment of nazrána, a payment in accordance with ancient and established usage associated with the confirmation of hereditary claims. The disputant, who is allowed to pay the nazrána, must be considered the owner. The nazrána is to be levied from the person who obtains possession of the land to which it is subject, whether by inheritance or transfer.

"4. According to Hindu law, Durgábái is entitled to succeed to the share in question as the heir of her mother. Vináyak's possession, which seems to be the only substantial reason he has for his pretension, is nothing more than that of trustee, and he is responsible to the lawful heir for all the profits of the share since Lakshmibai's death.

"5 Under the circumstances stated in the *précis* of correspondence I am of opinion that as there appears to be no question at all as to the right of Durgabai to succeed, the production of a certificate of heirship is not essential, and that there can be no objection to her name being entered as the holder of the share. She is in legal possession of the share by inheritance apart from any right she may have under the deed of gift. A certificate of heirship would not help her to obtain actual possession, and should she be resisted by Vinayák, her only course will be to sue to eject him. But this has nothing to do with the entry of her name in the accounts and the levy of nazrána from her in accordance with law."

(G. R. No. 7139, dated 26th November 1881.)

30. The assessment under Section 5 of Act II of 1863 is to be ascertained with reference to Rule 3 under Section 2 when there is a mámul judi. Suppose, for instance, that inám land assessed at Rs. 243 and subject to the payment of old or mámul judi Rs. 3 has been brought under the operation of the Summary Settlement, Rs. 60—that is to say, one-fourth of Rs. 243 *minus* the old judi Rs. 3—has been fixed as the chauthái, and as regards the nazrána it has been agreed that the occasional instead of an annual nazrána shall be paid. In this in-

stance, Rs. 240 (*i. e.*, the full assessment *minus* Rs. 3 mámul judi) should be taken as the assessment under Section 5. (G. R. No. 3294, dated 23rd April 1885.)

31. If the assessment of a village for the purpose of settling the amount of quit-rent payable under the Summary Settlement by the Inámdár of that village has been already once for all fixed under either Rule 1 or Rule 2 of Section 2, Bombay Act II of 1863, it cannot now be questioned; but if the question of the proper assessment of any village or of any portion of a village was expressly reserved for future consideration, there would be good ground for completing what was previously left unfinished.

A reference to the above-mentioned Rule 1 will show that it is erroneous to say that settlement judi is liable to modification 'on the introduction of survey rates' into an inám village. All that the rule contemplated was that in the case of villages as to the assessment of which, for the purpose of calculating Summary Settlement quit-rent, the Collector and the holder could not agree, the assessment should be 'the existing rental of the lands until the revenue survey * * * shall have placed a new assessment thereon, after which the assessment so placed by the said revenue survey shall be understood to be the assessment.' There is a great difference between the introduction of survey rates into a village and the placing of an assessment in a village by the revenue survey, and if the settlement of the assessment has been deferred in any case till the former occurrence takes place, the procedure has been irregular. In several districts the revenue survey assessed some inám villages merely for the purpose of satisfying the requirements of the above Rule 1. Where this has been done, the assessment fixed by the survey is final, whether the survey assessed kuráns and waste land or not.

Inám land could, of course, not be forfeited to recover any illegal demand, but if an Inámdár refused to pay quit-rent lawfully due by him, all the methods prescribed by the Revenue Code for the recovery of revenue demands could be enforced against him or his property.

(L. R. No. 267, dated 24th February 1886; *vide* G. R. No. 1957, dated 12th March 1886.)

32. When the quit-rent payable under Bombay Act VII of 1863, Section 6, Rule 4, in respect of summarily settled alienated land has once been imposed as ascertained by an assessment made by the Revenue Survey, it cannot be affected in any way by any subsequent revision of survey. The words of the rule seem so plain that no other interpretation can be placed on them. The rule runs—

> 'Quit-rent imposed under this section (Section 6) shall not be liable to increase or decrease on any new assessment save in so far as is above in Rule 1 of this section (Section 6) provided to the contrary in the case of lands which have not been

already assessed by the Revenue Survey now in progress.'

The Legislature evidently contemplated the possibility of a fall as well as a rise in the assessment on revision, and declared that revision rates should not affect the *quit-rent* once imposed on the assessment.

Under Section 6, Rule 3, the quit-rent is calculated at one-eighth of the then assessment *minus* any sum which irrespective of the settlement was payable to Government. This quit-rent could not be affected by revision. But if the sum which was payable irrespective of the Summary Settlement had been imposed under Section 5 of Bombay Act VII of 1863, (repealed by Bombay Act V of 1879, and replaced by Section 49 of that Act), as a *commuted assessment*, such commuted assessment could not be in excess of the assessment to which the land would ordinarily be subject, if no right to exemption existed in respect thereof. Though revision would affect such commuted assessment, it could not affect in any way the quit-rent ascertained under Bombay Act VII of 1863, Section 6, Rule 4.

There is no provision of law which requires judi to be reduced to the level of a revised assessment. It is, of course, competent to Government to allow such a revision as an act of grace, but it could not be claimed as of right.

(L. R. No. 609, dated 8th June 1889; *vide* G. R. No. 4733, dated 3rd July 1889.)

33. Bombay Act VII of 1863 empowers Government to treat *only* with holders. Government are bound to issue sanads to holders unless they demand inquiry, and are not at liberty to recover a summary settlement from any but the holder, his agents or assigns.

Now a "holder" is a person in possession either himself or by his tenants or agents.

A person who has not such possession cannot receive a sanad or be charged summary settlement. Nor can a person in possession be ignored (*vide* I. L. R., VI. B., 247).

Government have nothing whatever to do with questions of disputed title, and are only concerned with possession. If they issue sanads to persons in possession, *i.e.*, to holders, they secure their own revenue without incurring any liability to suit. For whoever may ultimately prove to be the real owner will be bound to pay the summary settlement on obtaining possession, while the issue of a sanad to a person in possession without title, does not prevent the real owner from establishing his right against the person in whose name the sanad has been issued (*vide* Section 7, proviso, of Act VII of 1863, and Bombay High Court Printed Judgments for 1880, page 60.)

The issue of a sanad under Act VII of 1863 is only evidence of a settlement by Government, that

the person, whoever he may be, in possession of certai n land shall be liable to summary settlement, and no more, and that the rights to transfer such land subject to such liability will not be questioned by Government.

Such an agreement under the Act must be entered into with the holder, the person in possession (whether personally, by his agents or tenants) and thenceafter is enforceable against any subsequent holder or person in possession. It cannot be made with, or enforced against any one else.

No one can enter into an agreement that land in some one else's possession shall pay summary settlement.

Nor can Government require any person to enter into an agreement to pay summary settlement for land which is not in that person's possession.

If summary settlement is not paid, the holder of such land alone will be responsible, and he will only be responsible if liability was accepted either by himself or by some other person who at the time of the acceptance was the holder, *i.e.*, in possession.

(L. R. No. 514, dated 20th May 1899; *vide* G. R. No. 4179, dated 10th June 1889.)

34. The answer to the question what is the date from which payment of summary settlement can legally be demanded under Bombay Act VII of 1863 from a person who has agreed to accept the same, appears to be supplied by Sections 6 and 2 of the Act.

Section 6 so far as it relates to this point runs as follows:—

> "When the Governor in Council shall, under clause 1 of Section 2, finally authorize, and guarantee the continuance in perpetuity to the holders * * of land
> * * * * * *
> * * * * * *
> such lands shall *thenceforth* be * * subject to a fixed annual payment to Government calculated at the rate of annas two for each rupee of the assesssment, &c."

Expressio unius est exclusio alterius, and it, therefore, follows that lands summarily settled do not become liable till the final authorization and guarantee under clause 1 of Section 2.

Clause 1 of Section 2 specifies when and how this final authorization and guarantee are to be given. Excluding irrelevant matters the clause runs:—

> "When the holders * * shall consent to the terms, &c. * * it shall be lawful for the Governor in Council to *finally authorize and guarantee by sanad* the continuance in perpetuity of the said land, &c."

It therefore appears that the Legislature has unambiguously expressed its intention that summary settlement should be levied in each case only from

the date of the granting of the sanad, and not either from the date of the Act, or of notice, or of the consent of the holder to the terms and conditions. (L. R. Nos. 1871, dated 20th October 1890, and 871, dated 26th May 1892; *vide* G. Rs. Nos. 134, dated 7th January 1891 and 4891, dated 10th June 1892.)

35. The word 'succession' does not appear to include 'transfer' or 'assignment,' nor does the word 'successors' appear to include 'transferees' or 'assignees.' In the summary settlement also change of possession by inheritance is called succession, as distinct from transfer. The phrase 'succession duty' implies no liability on transfer *inter vivos*. The condition of a grant that nazrána should be leviable on successions or from successors does not, therefore, appear to impose a liability for nazrána on transfer to an auction-purchaser. (L. R. No. 1156, dated 3rd August 1892; *vide* G. R. No. 6701, dated 20th idem.)

II.—TERMINABLE INA'M SETTLEMENT.

1. Lord Elphinstone's scheme for the conversion of ináms already declared continuable for one or more lives into permanent partial alienations upon the holders agreeing to purchase this commutation by the payment of a certain portion of the assessment, was approved in Sir Charles Wood's despatch No. 89, dated 24th December 1864. The terms of the settlement, which is called the "Terminable Inám Settlement," were as follows:—

1. Holders of ináms continuable for one life to pay two-thirds of the revenues.

2. Holders of ináms continuable for two lives to pay half the assessment.

3. Holders of ináms adjudicated to be continuable for three lives to pay one-third the assessment.

In the case of life-holdings it was further ruled that, in the event of any holder dying before the expiration of 10 years from the date of his accepting the settlement, succession would only be allowed on the amount due to Government for the unexpired period being paid as nazar. (G. Rs. Nos. 2115, dated 6th June 1864, and 530, dated 9th February 1865, and despatch to the Secretary of State, No. 43, dated 13th December 1875.)

2. No lapsed holding was revived under the Terminable Inám Settlement, and the terms of commutation were only offered in instances in which an individual during whose life a holding would not lapse to the State, was alive. Grants by the British Government were also treated under the settlement.

The terms of commutation were based upon the state of the holding at the time of the settlement and not upon its condition at the date of decision

by the Inám Commision or grant. This principle being decided upon, all distinction between the treatment of life-holdings, whether originally adjudicated to be continuable for life or which by circumstances had become life holdings, was abolished. In the event of the holders of life ináms not surviving ten years from the date of acceptance of terms, the balance of revenue for the unexpired period was ordered to be paid up before succession could be allowed, and it was directed that no nazrána should be levied on succession to or transfer of these holdings.

An inám entitled to continuance for one generation further than that in which it was on 6th June 1864, but the holder of which had no sons, was treated as in its last generation but one.

The offer of the terms of commutation took the form of a simple question by the local executive officer to the recognized holder or his representative, and if he agreed in writing, the settlement was carried out, and if he refused, the holding remained for escheat to the State in due course, according to the terms of the original decision or grant.

The 6th June 1864 was fixed as the date on which an inám must have been in existence to be included in the Terminable Inám Settlement.

(G. Rs. Nos. 2900, dated 1st August 1864; 3165, dated 20th August 1864, 4506, dated 14th November 1864, and 916, dated 2nd March* 1865.)

3. In the case of the widow of a last proprietor of an hereditarily adjudicated inám, the Terminable Settlement should be applied. But this order is not to have retrospective effect. (G. Rs. Nos. 3139, dated 24th July 1865, and 3939, dated 19th September 1865.)

4. The name of the individual in whose favour a life decision on an inám has been passed, and who has agreed to the "Terminable Inám Settlement," is not to be removed from the lists, and that of the person to whom it is intended to assign the holding should not be substituted. (G. R. No. 3135, dated 24th July 1865.)

5. The following questions having been raised with regard to the mode in which the Terminable Inám Settlement should be carried out, answers

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* The holder of an inám in the last generation but one on 6th June 1864, died on 1st August following before he could be asked whether or not he agreed to be assessed half. He had no sons, and so his nephew became the heir. The question was raised whether the latter should be required to pay down a sum (20 years' half assessment), the interest of which at 5 per cent. would equal the revenue relinquished. In this case it was held that the inám should be treated as though the settlement had been accepted, and continued to the nephew on payment of half assessment, provided he consented to pay the arrears due from 6th June 1864, and that no lump sum was recoverable from him. (G. R. No. 4912, dated 6th December 1865, and G. M. No. 5103, dated 23rd idem.)

were recorded by Government as shown opposite each question:—

Question.	*Answer.*
1st.—If the last generation consists of several brothers, and the eldest dies within the prescribed ten years, are the survivors to pay up the balance, and, if so, who is to do so, *i.e.*, the eldest surviving brother, or the heir of the deceased?	*1st.*—Nothing is due during the existence of the generation, *i.e.*, during the lifetime of all the brothers.
2nd.—On the death of all the brothers who is to pay up the balance, *i.e.*, the heir of the elder, the heir of the younger, or the heir of the last survivor?	*2nd.*—Cases of this kind must be decided on their merits. If there is a disagreement, payment should be demanded from the party actually in possession; and if this point cannot be ascertained, from the heir of the eldest brother.
3rd.—In the event of a disagreement as to the acceptance of the terms, whose wishes are to be acted on?	*3rd.*—*Vide* the preceding answer.
4th.—How are cases to be disposed of where the judi equals the amount of assessment?	*4th.*—The practice adopted in Belgaum should be carried out elsewhere, and summary settlement sanads issued gratuitously.
5th.—How are the cases to be disposed of when the judi is in excess of the assessment?	*5th.*—The Alienation Settlement Officer, S. D., recommends that sanads should be granted gratuitously in the case of unadjudicated ináms; but that in the case of ináms adjudged to be terminable, no sanads should be issued, but that the ináms should be allowed to lapse according to decision. Sanads should be granted gratuitously in both instances.

(G. R. No. 1365, dated 6th April 1867.)

6. In the case of ináms coming under the Terminable Settlement the entry of new names may be made on transfer by sale, &c., provided the balance of the lump sum payment of judi settled on the ináms is paid up in advance. (G. R. No. 3545, dated 10th July 1874.)

III.—DUMA'LA VILLAGES.

1. Dumáldárs are not entitled to fees on copies of the records of their villages. Every person in-

terested in the accounts of a village is entitled to take copies of the accounts free of charge.

It is impossible to lay down a hard and fast line to regulate the conduct of Pátels and Kulkarnis towards the Dumáldárs of their villages. The custom of the country should be adhered to as far as possible.

It would not be practicable to direct that whenever a village officer's presence is required, he should be summoned through the Dumáldár, who may be away, nor are the Dumáldárs entitled to demand that this be done. The village officer's replies to Government references must also be sent direct. If any information is required from the Dumáldárs they will be addressed, and not the village officers.

(G. R. No. 1725, dated 1st April 1874.)

2. The practice of receiving nazarbhets from Pátils of dumála villages and of making presents of turbans to them in return at the time of the jamábandi should be discontinued. (G. R. No. 5007, dated 18th July 1890.)

IV.—JA'GHIRS, &c., IN SIND.

1. The terms of Sir C. Wood's despatch ordering that pátidári grants should be continued on the existing terms to the present holders and their descendants in lineal succession, does not mean that, in case of failure of heirs to the holder at the time of the settlement, the grant should lapse, even if there be a descendant of the original holder alive. One of the principles of the jághir settlement was that while grants made by the Tálpurs during the period immediately preceding British rule were to be resumed after a certain period of enjoyment, grants made at an earlier time, much more those which dated from a time previous to the Tálpur conquest in 1783, should be continued hereditarily. The pátidári grants (which only involve a revenue of Rs. 8,600) are all traceable to the time of the Afghan Rulers of Sind and are supported by title deeds. Their antiquity is unquestionable. Sir B. Ellis, therefore, recommended that they should be left intact as long as a lineal descendant of the original grantee survived. The Government of Bombay supported this recommendation and the Government of India sanctioned it. The Secretary of State, Sir C. Wood, in reviewing the proceedings, remarked that the "amount of alienations could not under the circumstances be considered too liberal" and that he "must rely on the assurance of Government that it was sufficiently so." It is clear, therefore, that, had the Secretary of State intended to disallow any recommendation on behalf of the pátidárs, the same would have been specifically mentioned, and, in the absence of this, Government have no hesitation in authorizing the Commissioner in Sind to continue the pátidári grants to lineal male descendants of the original grantees. (G. R. No. 1840, dated 10th April 1878.)

2. Apart from the Government rental on the land, the Zamindárs in Sind have certain haks under the name of zamindári, lafa, deh kharch, which vary in almost every village and district.

The Sind Survey Settlement Officer should, in making his settlement, define what are the rights of the Zamindárs in each village, or class of tenures, and should either consider them in the lump sum to be paid by the Zamindárs to Government, or where the occupants hold direct from Government, fix the amount or the share of the produce the Zamindár is entitled to, and having included it in the jamábandi, pay him the amount from the treasury annually out of the collections. (G. R. No. 5329, dated the 18th October 1878).

3. Although the Jághirdárs (Beluch Chiefs) of the Upper Sind Frontier District have no legal claim to exemption from payment of the hakába and local cess, and Government would be acting strictly within their power in enforcing the payment, there is sufficient reason why Government should refrain from exercising their right. The amount payable is comparatively trifling, but the Jághirdárs are not men in affluent circumstances, they have rendered and are rendering efficient service of the nature demanded from them, and on account of which they hold their lands, and valid political reasons exist to induce Government not to require them now to pay these rates. The Jághirdárs should, however, be told that the concession is a pure matter of favour and is revocable at the pleasure of Government, and that their lands are strictly service grants held in consideration of services to be rendered and of the exertions of the holders to preserve peace and order on the frontier; that the collection of hakába is foregone only so long as the cost thereby incurred by Government without return is moderate, that is to say, if a Jághirdár takes advantage of the indulgence to farm out his jághir and bring large areas under cultivation with great profit to himself and much increased consumption of Government water, such terms will be imposed as may be necessary to secure the public interests. If it should appear unnecessary to make the concession in perpetuity, the hakába and local cess should be imposed on the first succession to a jághir after the date of the issue of these orders. All large land-holders may reasonably be expected to contribute to the local cess as a fund for the execution of works of local benefit, but if the Jághirdárs cannot be prevailed upon to pay it voluntarily at once, the payment should be exacted on the occasion of the first succession, at any rate on the cultivated area. Formal sanads clearly embodying these conditions may be issued to these Jághirdárs. It should be distinctly expressed in the sanads that the levy of hakába and the local cess is postponed as a matter of favour and during good behaviour and for so long only as may seem proper to Government in regard to the circumstances of the district and the particular estate. (G. Rs. Nos. 1171, dated 25th July 1881, and 9406, dated 21st December 1883.)

4. The nature of a jághir as an essentially resumable estate should not be overlooked. This character of a jághir is expressly insisted on in

*Repealed by Act VII of 1863.

Bombay Regulation XVII of 1827, Section 38,* and it has generally been held in the Courts that even when a jághir has by good will or sufferance or neglect been continued for generations, any alienation carved out of it by an individual Jághirdár would not subsist beyond his life. In such estates there is a reversionary right retained by the overlord, which cannot be impaired by grants out of the limited estate either of corporeal or incorporeal rights. Were it otherwise, the purpose of the grant would generally be defeated. (G. R. No. 89, dated 10th January 1888.)

V.—INA'MS GENERALLY.

1. A grant in inám does not convey an hereditary title unless the hereditary tenure be specified. (G. R. No. 1366, dated 11th April 1860.)

2. A grant "to a man, his children and grandchildren" or to "his descendants in lineal succession for generation after generation in perpetuity and for ever," when unburdened with condition as to prospective service, and free from religious and charitable trust, confers an absolute estate and is, therefore, alienable. (L. R. No. 439, dated 22nd April 1893; *vide* G. R. No. 3541, dated 15th May 1893.)

4 B. H. C. R., 1 A. C. J. West and Bühler Hindu Law, p. 721, and cases there quoted.

Mayne's Hindu Law, Section 365, and cases there quoted.

3. Whenever a separate survey number can be formed from the excesses in inám lands discovered by the Survey Department, it is better to form it than to distribute the assessment of the excess over the whole alienated land. When no separate number represents the amount of excess, the holder may pay, as judi on the whole, the assessment on the excess so far as it cannot be contained in a separate survey number, and if the holder do not wish this, the Superintendent must direct the demarcation of the portion in excess.

With regard to the village servants, there is no objection to their being allowed to retain land found in excess of the authorized holding whenever the whole, including the excess, is not more than is required for their remuneration for the performance of service. (G. R. No. 2877, dated 17th August 1860.)

4. Itlak inám allowances in the Ratnágiri Collectorate, which are cash assignments in lieu of lands, should be settled on the principle of the summary settlement. (G. R. No. 3348, dated 1st October 1863.)

5. The following proposals of the Revenue Commissioner, S. D., relative to the treatment of inám lands in the Khándesh Collectorate, a large proportion of which may be waste, were approved by Government:—

"I would propose that in Khándesh, the circumstances of which Collectorate as regards want of cultivation are altoge-

ther exceptional, any Inámdár, a large proportion of whose holding may be waste, be relieved of the payment of chauthái *in cash* on his giving up to Government uncultivated land assessed at an amount exceeding the proper cash chauthái by one-third, that is, at one-third (instead of one-fourth) of the assessment of the entire holding, the remaining two-thirds being held subject only to the annual nazrána of one anna for each rupee of their assessment. A person holding an inám of rupees one hundred and twenty and therefore liable to pay rupees thirty *in cash* as chauthái, might thus, if a large proportion of his holding be uncultivated, get rid of the cash payment, by giving up waste land assessed at rupees forty,* the remaining eighty rupees worth of land (including all that is cultivated) being held by him subject only to an annual nazrána of eighty annas or five rupees. To cover the *most* extreme cases, the Collector might be allowed to remit the nazrána by his special order in any year when he might be satisfied that its payment would press heavily on the Inámdár as bearing a high proportion to the value of the land under cultivation, and actually yielding rent to the Inámdár. As for instance if only five or six rupees worth of the inám of one hundred and twenty rupees assessment mentioned as my last illustration were under cultivation and paying rent.

* Rs. 30 plus a third more Rs. 10.

"On the same principle the judi † due to Government on account of a partially assessed inám might, if a considerable portion of the inám were waste, be relinquished on the holder giving up waste land assessed at a third more. Thus if rupees thirty be due as judi on an inám valued at Rs. 100, of which one-half is waste, the Inámdár might be for ever exempted from the payment of the judi Rs. (30) on his giving up waste land valued at rupees forty ‡, the remaining (Rs. 60) worth of land being treated as *surv* inám subject under the summary settlement to rupees 15 as chauthái and rupees three and annas twelve as annual nazrána. Should the sixty rupees worth of land also include a large proportion of waste, the Inámdár might further have the option of giving up in lieu of the chauthái payment of rupees fifteen, waste land assessed at rupees twenty, the remaining forty rupees worth of land being held subject only to the annual nazrána of forty annas, which, if found to press heavily in consequence of want of cultivation, might be remitted from year to year so long as requisite, under the special orders of the Collector. This provision is proposed only to meet the case of ináms of which such a large proportion may be waste and would probably for years continue to be so, as to render even the payment of the regular annual nazrána a hardship."

† From a letter of the Acting Collector of Khándesh, No. 1307, dated 25th October 1861, it appears that in most parts of that Collectorate the judi due on inám land is not levied *in full* unless the land is *fully* cultivated. Thus, if in any one year one-half of certain land remained waste, only *half* the judi due on it would be levied in that year. The arrangement proposed here would put a stop to these varying payments.

‡ Rs. 30 plus a third more Rs. 10.

Rs. 15 plus a third more Rs. 5.

(G. R. No. 99, dated 9th January 1862.)

6. In the Northern Division the practice of allowing relinquishments of portions of inám lands in lieu of the settlement judi payable on the entire holding has obtained only in the Panch Maháls, in the Southern Division only one isolated case occurred in Kaládgi so far back as 1864, and in the Central Division the practice has only prevailed in Khándesh and in the tálukas of Násik transferred to that district from Khándesh. In Khándesh the custom has been to allow the land of the value

of 8 annas in the rupee to be relinquished in lieu of the settlement of 6 annas in the rupee. In other words, Government require a margin of one-third of the amount of settlement as compensation. The same system of calculation should be followed in the Panch Máhals as is observed in Násik and Khándesh. (G. R. No. 2798, dated 1st January 1880.)

7. When an Inámdár dies without heirs, his inám land should at once be made khalsat, and dealt with as the Collector thinks proper, subject to any order which may be made by the Civil Court under Section 10 of Regulation VIII of 1827. Should in any case, after land has been made khalsat, heirs of the deceased Inámdár appear, the matter should be referred for the orders of Government, who will issue suitable orders.

The right of occupancy in lands thus made khalsat is not be be sold in such manner as to disturb actual possession. (The right of occupancy as superior holder in inám land vests in the Inámdár, and not in his tenant. The Inámdár's right will be sold, subject to the tenant's actual possession.)

These orders are not intended to interfere in any way with the provisions of Acts II and VII of 1863.

(G. Rs. Nos. 1983, dated 25th April 1872, 2935, dated 19th June 1872, 3605, dated 25th July 1872, and 4100, dated 19th August 1872.)

8. The holder of an inám cannot convey to another person any right over the inám lands greater than his own. If the lands in his possession were liable to resumption on the happening of a certain contingency (such as the death of the holder) they are equally so liable in the possession of the holder's mortgagee. The contingency in question having happened, and the lands having been resumed, the claim of the late holder's mortgagee thereto ceases to exist, whatever claim he may have against the heirs, if any, of the deceased. On the reversion of the land to the original grantor, all subordinate rights therein created by the grantee necessarily lapse also.

But 'resumption' does not mean ousting of possession. It is always taken to mean the continuance of the land in the hands of the actual occupants thereof so long as they do not fail to pay the full assessment leviable in respect of it. (L. R. No. 1003, dated 27th July 1883; *vide* G. R. No. 5953, dated 11th August 1883.)

9. Land wholly or partially exempt from the payment of Government land revenue is liable on the death of the last holder intestate and without known heirs to be dealt with under Section 10 of Regulation VIII of 1827, and the High Court may direct either (*a*) that it should continue under the management of an administrator appointed by the District Judge, or (*b*) that it be sold under the authority of the Court, and that the proceeds be deposited in the public treasury for the eventual benefit of all concerned.

If the latter course be taken, the exemption being a heritable transferable property, the land must

necessarily be sold free from liability to assessment, as otherwise the person entitled to the proceeds would lose part of the value of the estate.

But if this sale takes place, Government must necessarily lose what, if there are no heirs or assignees of the intestate, Government would otherwise gain, *viz.*, the right to the full assessment which might be levied on the extinction of all rights to exemption.

Government modified Resolution No. 1983 of 25th April 1872 by Government Resolution No. 2935, dated 19th June 1872, by directing that the Collector should deal with such lands subject to any order that may be made by the Civil Court under Regulation VIII of 1827, Section 10. But the Resolution thus modified directs the Collector to declare the lands *khálsa* at once, and leaves any heirs that may subsequently appear to be referred to Government.

It has been pointed out that an order declaring the land khálsa may be practically set aside by an order of the District Judge appointing an administrator, and that no executive order could operate to make the land khálsa. This difficulty is one that could only arise when the High Court has directed the *sale* of land wholly or partially exempt for the eventual benefit of all concerned.

But this procedure would only be followed in cases in which no person had appeared and established a right.

Before such procedure can be taken, Section 10, clause 1, requires a proclamation to issue calling upon the heir of the deceased or *any person entitled to receive charge of the property* to attend and prefer his claim, and under clause 3 of the same section, if any person appears and satisfies the Judge of his right to the possession of the property or any part of it as heir, executor, administrator *or otherwise*, it *shall* be delivered up to him.

If no such person appear or establish such right, there are two alternatives open to the High Court:

(*a*) to direct the property to continue under the management of an administrator for a further period, or

(*b*) to direct a sale.

But if there be no heir, assign or other person claiming through the deceased intestate, the property lapses to the Crown by escheat.

The property vests in Her Majesty not by virtue of Regulation VIII of 1827, but by virtue of the territorial law of British India.

1 Beng. L. R., O. C., 87.

On failure of heirs, the Collector would be as much 'entitled to receive charge of the property' on behalf of Her Majesty, as any other person to whom rights accrued on the death of the deceased.

If any heir subsequently appear, the result would be the same as if the estate had been claimed by a private person whose right was afterwards found to be excluded by a better title.

In such case, Government would be responsible to such heir.

But there is no necessity for a sale by the Court, nor could the property be sold, if the Collector claimed that he was entitled to receive charge of the property on behalf of Her Majesty.

In order, however, to avoid the risk of litigation in such cases as to claims that might afterwards be brought forward, the High Court might be moved to direct under Section 10, clause 4, that such property should continue under the management of an administrator, until such period had elapsed as would render the chance of any claim being preferred infinitesimally small, and Government might then through the Collector put in their claim to the property as having passed to Her Majesty by escheat. The land could then be dealt with as proposed in Government Resolutions Nos. 1983 and 2935 of 1872.

The declaration that the land had become khálsa would no doubt be inoperative, as against any person purchasing the property as the estate of the deceased under the order of the Court. But such an order could not be passed if the land were claimed by the Crown. For sale can only be directed when no one appears and establishes a right to receive charge of the property. Government appear to have as good a right to put in their claims and protest against such sale as any other claimant to the estate of an intestate, and if it appear that there are no heirs, &c., the Courts would be bound to recognize the right of the Crown, and to direct delivery to its officers, on such claim being preferred, instead of directing a sale.

The point has, so far as can be ascertained, never been decided, but there are several cases on record in which Government have claimed the right to specific property by escheat and there is no law which requires that, instead of taking the specific property, Government would be entitled only to the proceeds realised by its sale. Legislation seems, therefore, unnecessary.

The question involved might perhaps be raised in a test case if desired, and if the High Court hold that intestate property must in all cases be sold whether the right of the Crown is put forward or no, steps might then be taken to modify the law as to the procedure to be taken in such cases. But the rights of the Crown do not depend on Regulation VIII of 1827, and Section 10, clause 4, only prescribes the procedure when no claim whatever is preferred to the property.

(L. R. No. 1221, dated 9th November 1888; *vide* G. R. No. 8407, dated 15th December 1888.)

10. The benefit of the summary settlement accrues to each successive holder or tranferee, and it is immaterial under both of the Summary Settlement Acts (*vide* Section 3 of Bombay Act II of 1863 and Section 7 of Bombay Act VII of 1863) whether the adjustment is made with a *de facto* or a *de jure* holder.

Apparently the only way in which Government can take advantage of an escheat of alienated land or the decease of a holder intestate and without heirs, is by claiming it on behalf of the Crown and declaring it to be khálsa instead of allowing it to be sold under Regulation VIII of 1827 as the property of the deceased.

(L. R. No. 802, dated 28th June 1893; *vide* G. R. No. 5137, dated 14th July 1893.)

11. The following are the rules for the settlement of the land and cash alienations (other than those to District Hereditary Officers) in the Panch Maháls:—

Settlement of Land Alienations.

(1) All lands held in trust for religious or charitable institutions, the estimated value of which has been allowed for in the exchange of territory with His Highness Scindia, shall be continued in perpetuity as endowment property, provided that the proceeds are still devoted to the support of the institutions for which they were originally granted.

(2) All lands held by individuals as personal ináms without the condition of service, the estimated value of which has been allowed for in the exchange of territory with His Highness Scindia, shall be continued hereditarily to lineal male heirs in male descent of persons who were in possession at the time of the cession of the Panch Maháls, or of those whose names are found entered in the accounts or in any authentic documents of His Highness Scindia; or in perpetuity as heritable and transferable property on the payment of the two-anna quit-rent levied in Gujarát under Act VII of 1863.

Note.—Inám lands which were allowed for in the exchange accounts, but which are now found to be held by the widows' daughters and daughters' sons of those whose names appear in Major Buckle's Book may be allowed to be held as heritable and transferable property on payment of a quit-rent of two annas in the rupee. If the holders decline to accept these terms, their inám lands should, at their death, be resumed. (G. R. No. 1428, dated 9th March 1881.)

(3) All lands held in trust for religious or charitable institutions, the value of which was not allowed for in the exchange of territory, but proved by entries in the village accounts or otherwise to have been wholly or partially free of assessment for a period of 12 years antecedent to 1860-61 (the date of the cession of the Panch Maháls to the British Government), or to have been recognized as wholly or partially rent-free by British officers during the period (1852-53 to 1859-60) the Panch Maháls were under the political superintendency of the British Government on behalf of Scindia, shall be continued in perpetuity as endowment property, provided that the proceeds are still devoted to the support of the institutions to which they were originally granted.

(4) All lands held by individuals as personal ináms without the condition of service and circumstanced as stated in Rule 3 which may have

been registered under the notification of the 22nd December 1865, published with the sanction of the Revenue Commissioner, shall be continued in perpetuity as heritable and transferable property subject to the payment of the two-anna quit-rent levied in Gujarát under Act VII of 1863.

(5) All lands not fulfilling the conditions laid down in Rules 1 to 4, but claims to which may have been registered under the notification of the 22nd December 1865, may, unless the claims appear to the Settling Officer to be so entirely unfounded as to warrant resumption, (in which case an appeal will lie as hereinafter provided), be continued, subject to the payment of a quit-rent of from one-fourth to one-half of the survey assessment, in perpetuity as endowment property in the case of those held in trust for religious or charitable institutions, and as heritable and transferable property in the case of those held as personal ináms. Provided that lands claimed by hereditary district and village officers on any other than service tenure shall be considered as held on that tenure, unless they are proved to be held on some other tenure to the satisfaction of the Settling Officer.

Note.—The intention of this rule is that the quit-rent of these lands should be fixed in accordance with the revenue settlements as made from time to time; in other words, that the *proportion* to be paid by the watandárs should be fixed in perpetuity, and the actual amount payable by them would vary with the settlements of land revenue made from time to time. (G. R. No. 6636, dated 24th December 1878.)

(6) The non-entry in the village and survey accounts of any lands claims to hold which wholly or partially rent-free have been registered shall not be considered conclusive evidence of the non-existence of the exemption claimed, and *vice versâ*.

(7) In the case of the disallowance of a registered claim under the 5th Rule, an appeal may be made within a month of the date of decision to the Revenue Commissioner, N. D., whose order in the case shall be final.

(8) Claims of Pátels or other hereditary village officers or village servants to hold on condition of service shall be disposed of under the rules sanctioned by Government for the settlement of the emoluments of village officers. Provided that "Jiyái," or maintenance land, shall not be considered to be held for the performance of Pátel's service merely on the ground of its being held by a Pátel, and shall not be appropriated or set apart as the official remuneration of a Pátel, except under special arrangement on the general settlement of pátelships in the district.

(9) Lands claimed by several parties, but not in the actual possession of any of them, shall be fully assessed provided that if within a year from the date of the Settling Officer's order a decree from a Civil Court be produced declaring the right of any particular party, and it be shown either that the officer in revenue charge of the district has been made a party to the suit and the

claim has been allowed notwithstanding his opposition, or that that officer admits the claim to exemption, only the quit-rent that would ordinarily have been imposed on the land under these rules shall thenceforward be levied.

(10) All proceedings under these rules shall be summary, and no appeal shall lie from the decision of the Settling Officer except in the cases provided for in them.

(11) Any person not attending before the Settling Officer to support his claim within one month of his being summoned to do so shall be liable to have full assessment imposed on his land, and no appeal shall lie against such decision.

(12) The word "lands" in these rules includes villages and shares of villages.

Rules for Cash Allowances.

(1) Allowances held on behalf of temples, mosques, or other religious institutions and allowed for in the accounts of the exchange of territory between the British Government and His Highness Scindia to be continued permanently as devasthán grants.

(2) Allowances held as above, but not allowed for in the exchange accounts, to be subjected to a deduction of one-half whenever enjoyment for twelve years previously to the intruduction of British rule in 1860 cannot be established, and of one-fourth when such enjoyment can be proved, and continued permanently as devasthán grants.

(3) Allowances going below one rupee by the process of deduction to be bought up at twenty times the reduced amounts and struck off the accounts.

(4) Allowances paid from different villages or tálukas on account of the same institution to be amalgamated and disbursed in one sum from the treasury of the district in which the institution is situated.

(5) Allowances of Rs. 5 per annum and under to be paid through the Pátel of the villages in which the devasthán s are situated. All above this amount to be paid direct from the táluka treasuries.

(6) All dharmáda allowances held by individuals in their own behalf and allowed for in the exchange accounts to be continued hereditarily to the lineal male descendants in male descent of the persons who were in authorized possession at the time of the cession or of those whose names are found entered in the accounts, though deceased, and also of those whose names are entered in any authentic document issued by the Government of His Highness Scindia.

(7) Dharmáda allowances held by individuals on their own behalf, but not allowed for in the exchange accounts to be subjected to a deduction of one-half whenever any enjoyment for twelve years previously to the introduction of British

rule in 1860 cannot be established; the deduction to be one-fourth when such enjoyment can be proved. Such allowances to be continued hereditarily or, at the option of the holders, bought up at ten times their amounts. All items, however, of Rs. 5 and under to be bought up irrespectively of the consent of the holders.

(8) Allowances held by village hereditary officers and village servants to be disposed of under the rules laid down by Government for the settlement of this description of holdings.

(9) Payments of the nature of Malvera to be discontinued and appropriated towards giving Chowra Kharch allowances to Pátels.

(10) Special cases to be disposed of on their merits.

(11) Practions attaching to allowances, whether in their original or reduced amounts, to be got rid of under the usual rules.

(G. Rs. Nos. 4656, dated 19th September 1872, and 2537, dated 3rd May 1875.)

12. When isolated inám lands placed under attachment can be managed by the Taláti or Kulkarni of the village in which they lie, and do not exceed in value Rs. 100 a year, no deduction should be made, but when they have to be managed in any other than a directly managed khálsa village, the usual percentage for management should be charged, however small the annual value of the land under attachment may be. (G. R. No. 5753, dated 22nd November 1872.)

13. Their Lordships of the Privy Council in the case of *Forbes* v. *Mir Mahomed Taki* (*13 Moore's I. A. 463) reviewed the decided cases, and stated that "the conclusion they would draw from them, as well as from the reason of the thing, is that in every case the right to resume must depend in a great measure upon the nature of the particular tenure, or the terms of the particular grant." And they further agreed with the observation of Mr. Justice Jackson in *Báboo Koolodeepsing* v. *Máhadeosing* (VI. W. R. 199) "that there is a clear distinction between the grant of an estate burdened with a certain service, and the grant of an office the performance of whose duties is remunerated by the use of certain lands." Their Lordships further held that "where the continued performance of certain service is, upon the true construction of the grant, the condition on which the lands are to be held" the tenure is liable to resumption, and they seem to have approved the decision of the Sadar Diwáni Adálat allowing land to be resumed in the case of *Máharája Shreeschunder Bál* v. *Madub Mochee* on the ground that "the tenant whose services had been dispensed with or had otherwise ceased, was clearly the mere private servant of the Mahárája. He was the person bound to perform all the leather work required in the family.

* The case is also reported at 5 B. L. R. 529, and at 14 W. R. 28 P. C.

These are the principles which must now be recognized by the Courts of India in deciding questions relating to the resumption of service lands.

(L. R. No. 965, dated 15th August 1877; *vide* G. R. No. 5080, dated 20th idem.)

14. The Collector of Dhárwár having asked for instructions as to the course to be adopted in the case noted in the subjoined letter:—

"The village of Agadi is held in inám. It is entered in the revenue accounts as held by Hanmantgauda Bahádur Desái, but there are four equal sharers in it, namely:—

(1) the said Hanmantgauda,

(2) Basangauda bin Chikangauda,

(3) Bishtangauda bin Lingangauda, and

(4) Bayábái kom Putlingangauda.

"Báyábái is a minor and her estate came under the management of the Collector three years ago and is still under my management.

"The two sharers Nos. 1 and 2 mortgaged their shares of the village to the Jághirdár of Javur. When Bayábái's estate came under the management of the Collector, an order was given that the revenue of the village should be collected through the village officers (Section 85 of the Land Revenue Code) and not directly by the parties. The minor's share has in this way been realized each year.

"The village officers collected the revenue of 1879-80. No. 1, Hanmantgauda, refused to receive his share from them and claimed a right to collect the whole directly. Similarly, the mortgagee claimed a right to collect the revenue directly from the cultivators. The revenue minus the shares of Bhistangauda and Báyábi was kept in deposit in the treasury and it was attached by the Civil Court at the instance of another creditor of Hanmantgauda and Basangauda.

"The mortgagee then sued Hanmantgauda and Basangauda to obtain a declaration of his right to collect the revenues of the village appertaining to the defendants' eight-annas share therein, and on 19th January last, obtained a declaratory order to that effect. On 27th February, he sent me a copy of the decree and prayed for an order to the village officers to pay to him the defendants' share of the revenue. The defendants still disputed the mortgagee's right and I refused to interfere unless the Civil Court sent me an order to comply with the decree. The share of the revenue for last year was therefore paid as formerly by the village officers to the two inámdárs.

"I beg to enquire whether in future the share of the revenue belonging to Hanmantgauda and Basangauda should be paid to the mortgagee under the authority of the Court's declaratory order or not. Hanmantgauda has recently died and his heir's name has not yet been entered in the accounts."

he was directed to act in accordance with the course suggested in the following report of the Remembrancer of Legal Affairs, No. 592, dated 23rd January 1883, copies of which were also forwarded to the Commissioners of Divisions and all Collectors:—

"The Remembrancer of Legal Affairs has the honour to state that as the decree obtained by the mortgagees is a declaratory one merely, the Civil Court will not take any step for its execution. A decree capable of being executed could not have been obtained by them unless they had made the Collector, or at any rate the village officers, parties to the suit—a course which it is not desirable to compel people

to take needlessly. The decree which has been procured by the mortagees is, as between the parties thereto, a binding declaration of their right to receive the two defendants' share of the village revenue, and the village officers should, I think, be instructed to act in conformity with it."

(G. R. No. 592, dated 23rd January 1883.)

15. The following opinion of the Remembrancer of Legal Affairs No. 110, dated 23rd January 1884, deals with the question whether the heirs of a first husband can inherit inám property belonging to the second husband of a Hindu woman :—

"It is the settled Hindu law of this Presidency that a widow takes only a life-interest in the immoveable property of her husband dying without male issue, and that on her death the property passes to the next of her husband. (*Jamiatram* v. *Bai Jamna*, 2 Bombay High Court Report, 10, and *Bhaskar Trimbak Acharya* v. *Mahadeo Ramji*, 6 Bombay High Court Report, I. O. C. J.) The inám property which Bai Heta inherited from her second husband belongs, therefore, since her death to those persons who would have been his heir if he had died at the time when his widow died. Moti, the son of Bai Heta's son by her first husband, has no right to succeed to any property of her second husband to whom he was an entire stranger.

"But assuming that the inám in question has been brought under the Summary Settlement Act, Government would only have a right to discontinue it in the absence of all heirs, even the most distant, to Bai Heta's second husband, Jessa Bhika. Moti is not entitled to the property as a reversionary heir on the death of his grand-mother, but the person *primâ facie* entitled to dispute his right to hold it is the nearest heir of the man Jessa Bhika, and if the nearest heir has recognized or acquiesced in Moti's enjoyment of the property, that is sufficient, as against Government, to give Moti a good title, for the property is transferable as well as heritable in pepetuity.

"I am of opinion, therefore, that Government are only entitled to intervene if Jessa Bhika has left absolutely no heirs."

(G. R. No. 1285, dated 11th February 1884.)

16. Questions regarding saranjáms will be disposed of exclusively in the Political Department, reference being previously made to the Revenue Department whenever the interests of Government in that Department appear to be affected. (G. M., P. D., No. 4400, dated 8th July 1887.)

17. Registers of abstracts of decisions passed by the Inám Commissioner under Act XI of 1852 should be prepared for all the districts concerned, and 14 copies of the register for each táluka when completed should be supplied to Government. (G. R. No. 2914, dated 16th April 1886, and G. M. No. 4712, dated 11th July 1891.)

18. For the purpose of calculating the revenue of the current year payable to the family of the deceased holder of a personal inám continuable for life or of a saranjám, the revenue year (*i. e.* from 1st August) should be adopted. (G. R. No. 3635, dated 25th April 1892.)

VI.—SANADS.

1. Sanads for inám lands or for cash allowances which have become worn out and useless may be renewed on payment of a fine at the rate of one anna

on each rupee of the Inám or cash allowance with a minimum limit of one rupee and a maximum of Rs. 50. (G. Rs. Nos. 6012, dated 25th October 1875, and 6537, dated 6th December 1879.)

2. The fine should be recovered in cash, and the new sanad should be an exact copy of the original one. If the two agree, the printed standard form can be used. The renewed sanad should be endorsed thus :—"Fine Rs. levied and a fresh copy delivered on this the day of 18 ." (G. R. No. 670, dated 29th January 1876.)

3. If one or more survey numbers recorded in a sanad are relinquished by transfer to other private individuals, a new sanad should not issue. The party to whom the transfer is made can arrange to obtain copy of the original sanad in the usual manner. (G. R. No. 2724, dated 5th May 1876.)

4. When one out of several survey numbers included in the same sanad is relinquished to Government, there will be no occasion to take a separate rázináma or formal deed of relinquishment in addition to that endorsed on the sanad itself, which should of course be signed by the holder. This order refers only to cases in which a sanad-holder wishes for his own sake or on behalf of his transferee that the relinquishment or transfer should be noted on his sanad. Government do not wish it to be considered obligatory on the holder of a sanad to offer it for endorsement, should he give up to Government or any private person a portion of the land for which it was issued. When all the numbers included in a sanad are relinquished to Government, the sanad should be recalled and cancelled. (G.Rs. Nos. 3669, dated 23rd June 1876, and 5102, dated 6th September 1876.)

5. Alteration in the entries of inám lands, such as transferring personal inám to the head of devasthán, cannot be allowed without the sanction of Government, as no authority but that of Government is sufficient to sanction a change of tenure. (G. R. No. 6279, dated 2nd November 1876.)

6. When waste land is given to an Inámdár in exchange for his inám land taken up by Government, no fresh sanad need be issued to replace the one already existing. It will be sufficient in such cases if the existing sanad is altered, care being taken that the Inámdár's assent to the exchange is endorsed on the sanad, while the alteration in the deed should be certified by the Collector's signature. (G. R. No. 7851, dated 23rd December 1881.)

7. Neither Section 213 of the Bombay Land Revenue Code, nor Section 91 of the Registration Act applies to copies of sánads. Sanads being documents which Government give into the hands of the persons whose titles they evidence, they do not form part of the records of any Government office. The only record kept of them is a register. Hence the law provides for extracts being given from these registers when applied for, but not for the grant of

copies of the sanads themselves. (L. R. No. 673, dated 15th May 1883; *vide* G. R. No. 4180, dated 2nd June 1883.)

8. In cases in which it is found necessary to make out a sanad in the names of several sharers of watans, a copy may be given gratis to each, but each of such copies should be signed and executed by the same officer and treated as an original document. In no other case can a copy of a sanad be granted, but an extract from the register of sanads may be given on payment of the fees prescribed in the rules under Section 213 of the Land Revenue Code and Section 91 of the Registration Act. (G. R. No. 4180, dated 2nd June 1883.)

9. When issuing revised sanads to holders of summary settlement sanads new conditions of tenure cannot be imposed. No terms should be inserted other than those prescribed by Bombay Act VII of 1863. It is inconsistent to head a sanad as issued under Act III of 1863 and then to insert in it conditions which are not warranted by the Act. (L. R. No. 104, dated 24th January 1888; *vide* G. R. No. 2074, dated 4th April 1888.)

10. In cases of mere clerical mistakes in sanads, Commissioners are authorized to sanction their cancellation and the issue of fresh ones in their stead without reference to Government, except in matters beyond the scope of the Commissioner's proper authority. (G. R. No. 5589, dated 8th July 1892.)

11. Sanads once issued are the property of the holders thereof, and it was never contemplated that they should be renewed or altered otherwise than with the consent or at the instance of the holders themselves, except in the following cases:—

(1) When they refer to land which had not been surveyed and assessed when they were granted, and contain entries of areas, salámi, &c., expressly declared to be provisional only and liable to revision when the land is surveyed.

(2) When they are vitiated by some clerical error in making them out.

(3) When the land to which they relate has been entirely surrendered to or resumed by Government, in which case they should be re-called and cancelled if possible.

In other cases Government are not concerned in the renewal of sanads, though, when any changes occur which are likely to obscure the identity of land, the holders of them should be encouraged to present their sanads for endorsement or renewal if they prefer it, and are willing to pay the renewal fee. For Government purposes it is sufficient that all such changes should be duly recorded in Village Form IX, so that the identity of the land, for which the sanad was originally granted, can be readily traced through all subsequent changes of number, area, or assessment.

(G. R. No. 6003, dated 16th July 1894).

DIVISIONAL FOREST OFFICE SOUTHERN CIRCLE WORKING PLANS PARTY II

DIVISIONAL FOREST OFFICE Inwd. Regr. No. 112 Date 7/10/22 WORKING PLANS PARTY II

KHOTS AND KHOTI VILLAGES.

I.—General Provisions relating to Khots and their Inferior Holders.

1. It is established beyond question—

(1) that Government has a right on occasion of a general survey to review and alter revenue payable by the Khots;

(2) that Khots have the right of settling with Government, in the gross, and of deriving a profit by sub-letting the land to others;

(3) that the rayat has a right to protection from over-exaction on the part of the Khots.

(G. R. No. 1832, dated 18th May 1860.)*

2. Under the survey lease, a Khot is liable for the full assessment of his village, and is, therefore, bound to pay the assessment due on a relinquished dhárekari's holding, though he cannot be compelled to cultivate the land so relinquished if he declines to do so. (G. R. No. 4265, dated 6th September 1870.)

3. Occupied wáwa or boundary dispute lands may be regarded as dhára lands held by the cultivators in possession without payment of any premium for the right of occupancy, unless they have been clearly held on terms of mere annual tenancy pending settlement of the boundary disputes. In the latter case only the cultivators should be required to pay five years' assessment for the occupancy right conceded to them. The usual percentage should be paid to the Khot of the village in which the lands have been included.

With regard to unoccupied lands, they should be assessed, having regard to their value as jungle, and then handed over unconditionally to the Khots.

(G. R. No. 2514, dated 19th April 1877.)

4. By the term "dhára lands" in the above order nothing was meant beyond survey occupancy. It appears that at the time of the survey settlement the right of occupancy of these wáwa lands was, as a rule, granted to the persons found actually in culti-

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* "The rights and privileges of Khots in Kolába are governed by Sections 37 and 38 of Bombay Act I of 1865. These sections were based on the Government Resolution No. 1832 of 18th May 1860. At the second reading of the Survey and Settlement Bill the late Sir Barrow Ellis said :—

'If this Resolution were published with the report of the present proceedings, there would be no ground for saying that sufficient information had not been given to the public in regard to the nature of the settlements in khoti villages which it was proposed to legalise.'

"(*Vide* page 170 of the Survey and Settlement Manual.)

"This Resolution may thus be said to be the charter of both the Khots and their rayats in the khoti villages in Kolába." (*Extract from memorandum from the Commissioner, S. D., No. 4426, dated 5th October 1893*; *vide* page 146 of Government Selection No. CCXCI, New Series.)

vation of the lands, and the lands were entered in the names of persons so in possession. No change should be made as regards the entry of this wáwa lands and no premium should be charged for the right of their occupancy except in cases where the tenancy can be shown to be yearly and not of a permanent nature. (G. R. No. 1854, dated 29th February 1884.)

5. The following opinion (No. 268, dated 28th February 1882) of the Remembrancer of Legal Affairs was concurred in by Government :—

"It appears from the very few details given in the Collector's report that the village of P. in the Ratnágiri District is a dhárekari village, and that one of the gaonkars is responsible to Government for the collection of revenue, one of their member being appointed by rotation to be the kabuláyatdár for each year.

"2. The petitioner's turn is stated to have come in the year 1877-78, but the kabuláyatdár of the previous years having refused his consent, the Revenue authorities would not accept the petitioner's kabuláyat. There is a fixed cash allowance payable from the Government treasury as remuneration of the kabuláyatdár for damages, that is, I suppose, for loss of the payment of the allowance during the year he would have served as kabuláyatdár but for the withholding of consent.

"3. The petitioner applies for a certificate under Section 6 of the Pensions Act. The Collector is of opinion that under the authority of the ruling of the High Court, which he quotes from Indian Law Reports, 1 Bombay, page 75, a certificate is necessary; and under Rule 2 of the Rules* under the Pensions Act he refers the matter for the orders of Government recommending the grant of a certificate.

*Printed at pp. 295—308 of the Compilation of General Rules.

"4. Whether the nature of the petitioner's intended suit has been properly described or not, I am unable to say; but if it is intended to bring a suit for damages, no certificate is required. The ruling relied on by the Collector does not seem applicable, as the suit in that instance was to have a right declared to a certain share of a cash allowance and for payment of arrears. In the case under report, there is no dispute that the petitioner is a co-sharer and entitled to the payment when his turn of service comes. He appears to state that the late kabuláyatdár misled the Revenue authorities, and that he thereby lost his turn of management and the emoluments for the year. A suit for damages, that is, to recover from the defendant this loss, is not a suit relating to the grant of money.

"5. Even if petitioner intended to sue to have his right to be declared kabuláyatdár in his turn, his suit would not be prohibited by the Pensions Act, and a certificate under Section 6 thereof would not be necessary (*see* the subsequent ruling at page 531 of the same volume in which the former case is distinguished).

"6. Again, if the Khoti Settlement Act is applicable to the present case, that Act declares that it shall be lawful for any of the co-sharers at any time to sue for a decree *inter se* to declare which of them is entitled to the management.

"7. Lastly, it is not at all clear what Rule No. 2 of the Rules made under the Pensions Act has to do with the present case, and why, if it had been necessary to grant a certificate under Section 6 of the Act, a reference should be made under that rule for the orders of Government."

(G. R. No. 1842, dated 18th March 1882.)

6. Section 10 of the Khoti Settlement Act (Bombay Act I of 1880) provides that when any 'privileged occupant's' land is resigned or forfeited or lapses, it shall be at the disposal of the Khot. 'Privileged occupant' is defined in Section 3, clause (5), of the Act to mean a dhárekari or a quasi-dhárekari or an occupancy tenant. It is, therefore, clearly within the contemplation of the Legislature that there may be land-holders of any of these denominations in villages to which the Act applies. There may be in any such village land-holders of two or of all three of these denominations, or the land-holders may be all dhárekaris or all quasi-dhárekaris or all occupancy tenants. The provisions of the Act, inclusive of Section 10, apply equally whatever denomination the land-holders belong to. This seems to be quite reasonable, for if it be admitted that Section 10 is properly applicable to the holding of a dhárekari whose land is situated in a village in which the bulk of the land is khoti land, there is no difference, in principle, between his case and that of a neighbouring dhárekari who happens to hold in a village in which all the land-holders are dhárekaris. This result of the Act is in accordance both with former practice and with the intention of Government when framing the Act.

It has been questioned whether the Act applies at all to pure dhárekari villages, inasmuch as it extends only to villages 'held by Khots.' If, however, there is a Khot of any such village, it is he to whom the dhárekaris have to pay rent (Section 33 of the Act), and the Khot pays his land revenue or jama in the lump to Government (Section 4 of the Act). Looking to these provisions and to the fact that if any dhárekari's holding is resigned or forfeited or lapses it is at the disposal of the Khot, it is quite correct to say that the village is held by the Khot, because, by Section 3, clause (10), of the Land Revenue Code (which Section 3, clause 12, of the Khoti Settlement Act makes applicable), 'to hold land' means 'to be legally invested with a right to the possession and enjoyment or disposal of such land, either immediately or at the termination of tenancies legally subsisting

(L. R. No. 19, dated 5th January 1885: *vide* G. R. No. 658, dated 23rd idem.)

7. Every effort should be made to put a stop to the practice of the Khots depriving the tenants of their old receipt books in order to destroy the proof of their *maktas*. (G. R. No. 10088, dated 16th December 1885.)

8. The answer to the question whether a Khot, in a village where there is a Kulkarni, is bound to write up the credit side of the rayat's receipt book, is that the Khot is bound "to keep, or cause to be kept, such accounts as may from time to time be required by the Collector under the orders of Government" (Section 15, Bombay Act I of 1880).

* Printed at pp. 573—593 of the Compilation of General Rules.

Rule VI of the Rules* under Section 40 (*c*) of the Khoti Act provides "The Khot *shall* keep under Section 15 the following three accounts :—

(1) The Appraisement Ledger.

(2) The Ledger.

(3) The Rayat's Receipt Book."

† Under paragraph 1 of Section 17, Bombay Land Revenue Code.

The fact that Government employ an agent whom Government, if they chose, may legally † require to keep such accounts, does not entitle the Khot to insist on being relieved of the duties imposed on him by law. No doubt the Khot cannot be called on to perform the duties imposed by law on the Kulkarni *alone*, under paragraph 2 of Section 17 of the Land Revenue Code.

But it is entirely at the discretion of Government to require any accounts to be kept by the Khot, and he cannot complain or demand that Government should transfer those duties to one of their paid servants.

It is only for certain purposes that the position and duties of the Khot are analogous to those of a Pátel. That partial analogy cannot relieve him from duties imposed by law, which duties, in villages where no Kulkarni is employed, must necessarily be performed by the Khot. The Kulkarni is not the Khot's official subordinate. The Khot's connection with Government is contractual, and no power over Government employés or officials has ever been conferred on him. If Government confer such powers, or relieve him of his duties, that is an act of grace, and not a right which he could claim.

The decision whether the Khot should be required to keep (or at his own expense cause to be kept) the accounts in question, is entirely at the discretion of Government, and if Government consider it desirable from an administrative point of view, the Khot has no right to object.

(L. R. No. 174, dated 9th February 1889 ; *vide* G. R. No. 1567, dated 26th idem.)

9. If any person holding the office of Khot without a sanad in any village to which the Khoti Settlement Act does not extend or has not been extended, refuses to execute the customary yearly kabuláyat, the Collector of the District shall issue a notification calling upon all persons claiming a right to execute such kabuláyat to submit such claim in writing to the Collector within six months of the date of such notification.

Such notification shall state that if no such claim is so submitted within such period, the office of the khotship with all the rights, perquisites and remuneration attached thereto, will be permanently forfeited to Government, and that Government will not thereafter recognize the claim of any person to reinstatement therein.

A copy of every such notification shall be affixed in each of the following places, *viz.*, the office of the Collector of the district, the office of the Mámlatdár or Mahálkari of the táluka or mahál in which the village is situate, and the *chávdi* or some other public building of the village to which it relates.

The Collector may also cause such notification to be published in any other manner that he may deem fit.

If no claim to execute a kabuláyat is submitted within the period required by such notification, the forfeiture of the khotship shall be enforced.

(G. R. No. 3861, dated 27th May 1889.)

II.—SURVEY AND SETTLEMENT.

1. The following report of the Remembrancer of Legal Affairs was circulated to the Commissioner, S. D., and the Collector of Ratnágiri in connection with a suggestion that the High Court be induced to issue a circular instructing the Subordinate Judges in the Ratnágiri District not to proclaim khoti lands for sale unless it is proved to the satisfaction of the Court that the judgment-debtor has been declared by the Settlement Officer to have a transferable interest in the property :—

"I do not think the High Court would deem that it has the power to issue such an order to the Subordinate Judge as the Collector recommends. I do not myself think that it would be competent to that Court to do so.

"2. Moreover, the determination of the Survey Officer, and the entry he makes in the Settlement Record as to whether an occupancy-tenant's interest is transferable otherwise than by inheritance or not, is subject to reversal or modification by the Civil Courts (Bombay Act I of 1880, Sections 21 and 22), and it might be that the very proceedings, in which the Collector suggests that the Subordinate Judges should not take action unless the Survey Officer has declared the tenant's right to be transferable, would be the cause of the Courts being set in motion to determine authoritatively whether that declaration is right or not.

"3. Remedies intended to protect persons ignorant of the law and of their own rights under it from being victimized may be provided in some cases by the Legislature, but Civil Courts are, I think, not justified in taking any measures of their own motion which will favour or protect one class of suitors more than other. It is doubtful, therefore, whether the High Court would consent to issue any such order as that suggested, even if it deemed that it had the power to do so.

"4. The most suitable means of preventing the hardships to which the Collector has called attention would appear to be (1) that the Collector should take measures for making the legal effect of the non-transferability of tenants' rights more generally known and (2) that a test-case in each táluka or group of villages be contested in the Courts whenever opportunity occurs, legal and pecuniary assistance being given by Government, if necessary, to the tenant whose interest is involved.

"5. With reference to what the Collector describes as the disadvantage of a declaration under the Khoti Settlement Act that a tenant's right is not transferable, I think he overlooks the fact that the Survey Officer does not by such declaration create a new right or liability. He merely ascertains and records an existing right or liability, giving certainty (subject to the power of the Civil Courts to reverse or modify his

declaration) to that which before could not be definitely ascertained otherwise than by litigation. The primary object of the provision was to settle the relative rights of the litigation. The primary object of the provision was to settle the relative rights of the occupancy-tenant and the Khot, and in the imaginary case which the Collector suggests, the result would, in my opinion, be what the Legislature intended, *viz.*, that the occupancy-tenant would be prevented from transferring his land, which, when the occupancy-tenant's family became extinct, would revert to the Khot. To the best of my knowledge, the provision in question was not enacted with any idea of saving the tenant's land from his creditors, but it, no doubt, has this advantageous effect also, if the tenants can only be taught the value of it."

(L. R. No. 301, dated 28th March 1887; *vide* G. R. No. 2764, dated 4th May 1887.)

2. The decisions of the Khoti Settlement Officer under Section 21 of Bombay Act I of 1880 are not appealable to any higher executive authority. (G. R. No. 6292, dated 16th September 1887.)

III.—ADMINISTRATION OF SURVEY SETTLEMENTS MADE UNDER THE KHOTI SETTLEMENT ACT, 1880.

1. According to paragraph 1 of Section 23 of the Khoti Settlement Act, Section 36 of that Act does not apply to a khoti village until such time as a survey settlement or a revised survey settlement is first introduced therein after the passing of the Act.

Under paragraph 2 of Section 23 the rights and responsibilities of all persons in a khoti village in respect of the payment of Local Fund Cess until such time, are to continue to be such as they would be if Section 36 had not been enacted.

There is no doubt that lands held by Khots are liable under Section 6 of Bombay Act III of 1869 to the Local Fund cess. There is little doubt either that they, as well as Inámdárs, are entitled under the latter part of Section 8 of the Act to recover this cess from their tenants. But they, as well as Inámdars, can only recover from their tenants what they themselves actually pay to Government, and each individual tenant is only liable for the proportion which the assessment or rental of his land bears to the total assessment or rental of the entire village. Neither a Khot nor an Inámdár is at liberty to make use of the provisions of the Act as a means of profit to himself by levying from his tenants in the name of Local Fund cess a larger amount than he himself has to pay to Government on that account. This was so held by the Bombay High Court in Special Appeal No. 303 of 1873 (High Court's Printed Judgments for 1874, page 29). The Court said:—

"The plaintiff's claim to recover as local cess one anna on every rupee of his own rent is clearly inadmissible. He has not given evidence * * * * to prove what would be the proper proportional amount of the Government assessment on the field in dispute, as deduced from the total assessment of the village; and, therefore, (assuming that the cess is recoverable from the defendant) there are no materials for determining the amount."

Where every holding in a village has been surveyed and assessed, there is no difficulty in determining what is the amount of each individual tenant's liability; but where this is not the case, the burden is on the superior holder to establish that the amount which he seeks to recover from any inferior holder is the proportion of the aggregate amount of cess payable for the village fairly due by that inferior holder. (L. R. No. 551, dated 29th April 1887; *vide* G. R. No. 4180, dated 7th July 1887.)

2. It will be seen from Sections 26 to 31 of the Khoti Settlement Act, I of 1880, that a managing Khot *can* only be appointed where the village is held by two or more co-sharers *jointly*. In that case *one* of their number *must* be nominated either (1) annually, or (2) in accordance with prearranged rotation, or (3) on the Collector's appointment, and such nominee is to receive the inferior holders' rents, to pay the Government dues and generally to perform all acts required by the Act to be performed by the Khot. Such nominee must under Section 29 be furnished with a certificate which is conclusive as to his right to manage for that year the village to which it relates. And such nominee *alone* is entitled to assistance in recovery of rents under the Land Revenue Code, Sections 87 and 89.

But when the Khots have divided, there can be no such thing as a managing Khot at all (Section 32).

In that case all the provisions of the Act apply to each Khot as if he were an independent holder of an entire khotki.

That is to say the share allotted to each Khot becomes on division a separate khotki, and each Khot is bound by all the duties, and entitled to all the rights and privileges which apply to a managing Khot in an undivided village. If the village is undivided, there *must* be a managing Khot. If the village is divided, there *cannot* be a managing Khot. This is clear also from a comparison of Sections 18 and 19. If a village be undivided, Section 18 requires the provisions as to the nomination of the managing Khot to be entered in the records. If partition has been effected, then the provisions as to a managing Khot apply not to the village but to each individual share. But if the village is divided, then it is the *duty* of the Collector (the words of Section 32 being imperative) to determine the amount of the jama payable in respect of each separate share, and the holders thus become severally liable (Section 32), instead of jointly and severally liable as when undivided under Section 26.

Under Section 15 of the Act certain duties have to be performed by the Khot. He must keep accounts and he must give written receipts. A receipt by any one else than the Khot would be obviously invalid.

But the Khot means in an undivided village the managing Khot, in a divided village each sharer.

Until, therefore, the shares are defined and until the sharers have been constituted independent holders of entire khotkis (Section 32), it is impossible for a tenant to obtain a valid receipt from any person who does not hold a certificate under Section 29.

If there be a managing Khot, he alone can grant a valid receipt, and I do not think he can delegate his right of collection, as he cannot transfer the correlative powers and duties (*vide Quebec and Richmond Railway Company* v. *Quin*, 12 Moore P. C., 232) as long as he holds the certificate. No one else can give a valid receipt and he has, therefore, no right to divest himself of that duty by transferring the collection to another person to whom, moreover, he cannot transfer his right to obtain official assistance.

If a tenant in such a village refused to pay a sharer other than the Kabuláyatdár Khot, he would be well within his rights. The sharer could not obtain official assistance, and as he could not grant a valid receipt and has divested himself of his rights under the Act by assenting to the nomination of a kabuláyatdár manager, he could not recover in the Civil Courts.

In Ratnágiri, such contentions very frequently occur in the Civil Courts. One faction of the co-parcenary assents to a complete partition, and specifies the allotment of tenants. The other faction denies any permanent system of partition and contends that a partition by tenants is impossible where tenancies are constantly changing in number and area. It appears that it was expressly to guard against such dispute that the provisions of Sections 26 to 32 were enacted. If the village is undivided, there can be no doubt the Kabuláyatdár Khot has the right to collect and no one else has, for no one else can grant a valid receipt. If the village is divided, then the only proper course is for the Collector to ascertain the shares, and for the system of nominating managing Khots to cease at once.

The responsibilities of each sharer and of each tenant are then ascertained, and there can be no further dispute.

(L. R. No. 1124, dated 11th October 1888; *vide* G. R. No. 7170, dated 27th idem.)

3. No holder can be allowed to collect "thul", or to obtain aid in so doing, unless he is

(*a*) a Kabuláyatdár Khot, or

(*b*) a separated Khot with defined responsibilities and duties, and as such bound to give a valid discharge to the servants, and capable of doing so.

Individual sharers cannot collect or obtain aid unless they are divided, and then their responsibilities must be defined under Section 32 of the Khoti Act.

If no such division has taken place, then the Kabuláyatdár Khot alone can collect the "thul,"

grant receipts and obtain assistance. (L. R. No. 1562, dated 14th December 1889; *vide* G. R. No. 657, dated 25th January 1890.)

IV.—ATTACHMENT OF KHOTI VILLAGES.

1. A Khot is liable to be assessed for khoti profits during the time that the khoti village is under attachment by Government—VII Bom. H. C. R., 41 A. C. J. (L. R. No. 464, dated 9th May 1876; *vide* G. R. No. 3111, dated 25th idem.)

2. In the case of khoti, khoti khichdi and dhára villages under attachment, the cost of management should be held to be the first charge on the collections and then the Government demand should be satisfied. If it can only be satisfied in parts, the amount of land revenue not paid should be held as balance unrealized in the revenue accounts. The income and expenditure of the attached villages should by rule be recorded in the Public Accounts under 'Personal Deposits.' The cost of management of the villages and the collections from them are not, in the first instance, Government receipts and payments, and cannot, therefore, be estimated for as such. (G. R. No. 7178, dated 26th September 1883.)

3. There are certain villages originally under gaonkari tenure which have been for long periods under direct Government management. These villages are described as being under "attachment," but the term "attachment" is probably used in a sense in which it is apparently understood in Ratnágiri merely to indicate the direct management of land which at some time or other had been under a middleman. As the villages are in no sense whatever the property or "holding" of the gaonkar and as the provisions of the Land Revenue Code, Sections 159-163, dealing with "attachment" for arrears of land revenue do not apply, it will be better that the word "attachment" should not be used in relation to such cases.

(G. R. No. 2260, dated 13th April 1888.)

4. The rule of limitation introduced by the Khoti Settlement Act (Section 39, clause *e*) was not intended to operate retrospectively, so as to receive rights already extinguished.

7 Mad. H. C. R., 283.
7 Mad. H. C. R., 288.
7 Mad. H. C. R., 293.
7 Mad. H. C. R., 298.
7 Mad. H. C. R., 392.
12 B H., C. R., 237
I. L. R., 3 C., 331.
I. L. R., 8 B., 99.
I. L. R., 1 M., 228.

New rules of limitation are never given such retrospective effect.

The operation of a new rule of limitation on a cause of action not already barred when it comes into force, is to stop the operation of the repealed law.

I. L. R., 1 B., 287.
I. L. R., 1 B., 295.
I. L. R., 1 C., 328.
I. L. R., 1 B., 305.

The Khoti Act operated only on causes of action not already barred. Claims which had already become barred under the law as it stood before, were unaffected by the new law.

Before Bombay I of 1880 came into force, khoti villages were not held on the same tenure, and were not all governed by the same principles of law.

Some were the *estates* of the Khots, secured to them by sanads, &c., with superadded conditions of service connected with the collection of the revenue.

These estates were not all in full proprietary right, but were yet distinguishable from a mere farm or office, as they were not held solely as remuneration for services to be performed.

Other khoti villages were held altogether without sanad by Khots who were mere farmers of the revenue, and whose rights were conditioned on the performance of service.

The khoti village in the case at 3, Bombay High Court Reports, 132, is an instance of this last mentioned class. And that case is a full authority for saying that on the failure of such non-sanadi Khot to fulfil the conditions on which he held his office, he was liable to be turned out of it, and would thereupon forfeit the rights which were merely remuneration for his services. He could not, as a matter of *right*, claim them again *at all*.

3 B. H. C. R., 132.

But it was different with regard to sanadi Khots. They were not mere servants or farmers. They had estates. The estates were burdened with service, but were not conditioned on the performance of service. Those estates, if they made default, were no doubt liable to attachment, but were not absolutely forfeited by such default. If, therefore, they were dispossessed, they had a right to claim them again, on payment of due compensation, provided they made their claim within the period allowed by law for the recovery of immoveable property.

At the time of the introduction of the Khoti Act, Limitation Act (XV of 1877) was operating on all claims not then already barred, and the twelve years' rule, therefore, applied to all sanadi Khots whose claims were not already barred. That is to say, sanadi Khots could have obtained possession on payment of dues, if they had sued within twelve years of the date when they were first dispossessed by Government.

But Revenue Officers had long treated sanadi and non-sanadi Khots as if they were on the same footing, and partly for convenience sake, partly from uncertainty as to the law, had allowed both classes reinstatement, if they applied within "a reasonable time:" *vide* G. R. No. 3939, of 5th October 1859.

The Khoti Act does away prospectively altogether in the places to which it extends, or to which it has been extended, with the distinction (which the Civil Courts always recognized) between sanadi Khots and non-sanadi Khots, and renders Khots of both classes

superior holders. And as superior holders, both non-sanadi and sanadi Khots whose rights were not already extinguished, became entitled, on the Act coming into force, to claim restoration under Section 162, Bombay Land Revenue Code, within twelve years of the 1st August after the Act came into force.

I. L. R., 8 B., 525.

That is to say, even non-sanadi Khots were treated as if they had an interest in the immoveable property itself, instead of only a conditional right to be remunerated out of it.

But in placing these two classes on exactly the same footing a difficulty arose.

An attachment by Government might either mean that Government no longer recognized the rights of the Khot as still subsisting, or that Government had placed the property under attachment, not denying the Khot's right to it, but merely holding it liable *as his property* to satisfy his debts.

In the former case the possession of Government would be adverse from the first. In the latter it would only become adverse when Government refused to restore the property on tender of the payment due.

When the Khoti Act rendered Section 162, Bombay Land Revenue Code, applicable to all Khots, as superior holders, every attachment, then pending, at once began to operate as dispossession, within twelve years of which the claim to restoration must be made.

In order to prevent that section operating to the prejudice of the sanadi Khot retrospectively on attachments which might have commenced on another understanding, Section 39 (*e*) of the Khoti Act treated all attachments then actually pending as if they had only just commenced, and gave twelve years from the date of the Act coming into force, within which restoration might be claimed.

But if there was no attachment actually pending, and dispossession had undoubtedly become complete before the Act came into force, then the rights of the dispossessed Khot were not revived or affected at all.

That is to say, a Khot, whose village at the time when the Act came into force, was entirely out of his possession, and not merely under attachment, could not within twelve years of the Act coming into force claim under Section 39 (*e*) to be restored on payment of the sums due by him.

If he was a non-sanadi Khot who had been dispossessed for non-performance of the duties of his office, he could not prior to Act I of 1880 claim, *as of right*, to be restored at all.

3 B. H. C. R., 132 I. L. R., 8 B., 525.

If he was a sanadi Khot who had been dispossessed, then he might have brought a suit (as in the case at 3 B. H. C. R., 132.) within twelve

years of his dispossession (not within twelve years of the Khoti Act coming into force) for a restoration of his *estate*, and if his tenure was not conditioned solely on the performance of service, it would probably be held that his restoration was not a mere matter of grace or to suit the convenience of Government, but a matter on payment of all dues he might claim as of right, if he made his claim within twelve years of dispossession. But his rights would not be extended by any thing in the Bombay Land Revenue Code or the Khoti Act.

It seems, therefore, that Section 162, Bombay Land Revenue Code, applied only to Khots whose villages were under attachment when the Khoti Act came into force, or which might thereafter come under attachment, but had no application to Khots whose dispossession had become *complete* before that date. Such last mentioned Khots only had such rights, as they might be able to prove against Government under the law, as it stood, before the Khoti Act, and in the case of non-sanadi and other Khots who were merely farmers of land revenue, restoration could not be claimed as of right *at all*, and in the case of others who laid claim under sanads or on other grounds to an *estate* in the lands, and alleged illegal dispossession, the Legislature apparently intended that they should assert any right of suit they might have, within twelve years of dispossession, and should not be admitted without contest to possession by the executive officers of Government.

A suit, if not brought within twelve years of dispossession, became time-barred.

The Legislature imposed no duty on Revenue or other executive officers to restore without suit those whom Government had already decided finally to dispossess.

If such a duty had been imposed, such officers would have had to decide whether the dispossessed Khots held solely on condition of service, or could claim a right to the *lands* under a sanad or any other title.

As far as Government are concerned, the dispossession is in itself a decision that in the opinion of Government no right to restoration existed.

Neither the Bombay Land Revenue Code nor the Khoti Act implies that any executive officers are bound or empowered to revise such a decision.

(G. R. No. 1621, dated 24th December 1889; *vide* G. R. No. 675, dated 25th January 1890.)

V—TREES AND MANAGEMENT OF FORESTS IN KHOTI VILLAGES.

1. There should be no interference on the part of Government with teak and blackwood or any other trees growing on dhára land in the Ratnágiri and Kolába Districts in which the conditions of Mr. Dunlop's Proclamation of 1824 have been in force.

Cases of shares of forest property in teak and blackwood enjoyed by dhárekaries under the provisions of a kabuláyat made either with the Forest Department or with the Survey Department under the Settlement lease, should be considered exceptions to the general rule, and treated according to the terms of such agreements.

These orders are not applicable to any part of the Northern Konkan, where the sootedar stands in the place of the dhárekari, except, however, with the important distinction that he has never enjoyed any property in the teak and blackwood growing in his holding.

(G. Rs. Nos. 1240, dated 28th March 1868, and 2095, dated 27th May 1868.)

2. Government are not prepared to abandon their right to all royalty trees in the Ratnágiri District growing beyond the limits of reserved or protected forests, but they are pleased to concede to occupants of khoti lands the right to all kinds of reserved trees planted by them or which they might hereafter plant in their khoti land, provided they assented to the following conditions :—

(1) that an officer of the Forest Department be permitted to count the number of trees planted and see if it correspond with the numbers given out as such, and

(2) that the occupants agree in writing that before cutting any they should inform the forest office, and should any be cut without intimation to that officer they will lose all right to the timber cut and it should be the property of Government.

(G. Rs. Nos. 3363, dated 1st May 1883, and 3846, dated 5th June 1891.)

3. The right to the after growth of trees in khoti nisbat lands should be conceded to the Khots in the Kolába District, on the express condition that the concession is in no way intended to operate as admitting the status of a Khot in Kolába to be that of an occupant. (G. R. No. 836, dated 30th January 1893.)

4. It has been ruled* by the High Court that unless a Khot is proprietor of his land, Dunlop's Proclamation does not confer on, or confirm to him, any rights in timber trees. (G. R. No. 4285, dated 15th June 1886.)

5. In regard to villages or portions of villages in the Ratnágiri District in which the original survey settlement has been completed since the passing of Bombay Act V of 1879, Government can before the completion of the survey settlement of the district reserve by notification its rights to such trees in unalienated lands as it is desired to reserve. Such notification if in the form given in paragraph 4 of Appendix J of the Rules under the Land Revenue Code will not purport to affect the holders

* Bombay High Court Printed Judgments for 1875, page 327.

of dhára lands who under Dunlop's Proclamation are the proprietors of trees growing thereon. (L. R. No. 767, dated 7th June 1889; *vide* G. R. No. 4720, dated 21st July 1887.)

Note.—By Government Resolution No. 4720, dated 21st July 1887, the Collector of Ratnágiri was authorized to issue, in respect of all the surveyed tálukas before the completion of the survey settlement of the district, notifications reserving teak and blackwood trees in *all* lands, and ain and nána in varkas lands.

6. The management of forests in khoti villages should in all cases be vested in the Khot. In cases, therefore, where a minor may succeed to the khotship of a village, his guardian or the member of the family of the deceased appointed to the general management of the latter's estate should also be entrusted with the management of the forest belonging to his property. (G. R. No. 4475, dated 30th October 1865.)

7. The engagements of Dr. Gibson with the Khots, by which the latter are allowed one-third of the proceeds of all teak and blackwood cuttings and sales, should be faithfully and strictly adhered to. (G. R. No. 2290, dated 30th May 1865.)

Permission to cut teak and blackwood should not be given to the Khots, but on timber of this description being cut by the Forest Department they should be allowed one-third of the net proceeds. No restriction is to be placed on any other kind of wood growing in their lands or villages, unless reserved by Government under special agreement. (G.R. No. 2588, dated 20th June 1865.) Government Resolution No. 2588, dated 20th June 1865, is not to be interpreted as conferring any new privilege to the Khots of Ratnágiri, but as merely authorizing the continuance of past practice in that Collectorate.

In the case of the Khots in the settled districts in Thána who hold their forests under special agreement, they should be allowed one-third of the proceeds of all firewood cut in their villages, if it was intended at the time of the agreement that this right was to be conceded to them.

(G. R. No. 2936, dated 10th July 1865.)

The rule in Government Resolution No. 2588, dated 20th June 1865, is applicable to all Khots, whether resident or non-resident, who have entered into agreements to preserve the forests of their villages and not confined to the resident class only. Any Khot convicted of misconduct in regard to the conservancy or the disposal of the forest property of his village is barred the enjoyment of the share of profits conceded by the order in question under the conditions of the agreement made in the Settlement lease. (G. R. No. 114, dated 10th January 1866.)

8. The Forest authorities, before the introduction of the survey, entered into agreements with individual Khots for the preservation of certain valuable description of trees. Subsequently the survey officers were authorized by Government to mak these agreements generally with all Khots and

allow them a share in all forest produce. Nor was the agreement to be restricted to resident Khots. But whether resident or non-resident, the Khot was to be held answerable for the protection of the forests on pain of losing his share in the proceeds. It follows that the agreements entered into by the Survey Department merely confirmed and amplified the concessions previously made. If a Khot has parted with his rights to a third party, the obligation to conserve the forests must be fulfilled by the purchaser, or else the rigths will be withheld. (G. R. No. 2531, dated 28th May 1870.)

9. If the Khots in the Kolába District who have accepted survey leases stipulating that they should on condition of preserving the forests get one-third of the produce fail to act up to the conditions they must lose the benefit of the agreement. It is no doubt difficult to determine to what extent they can reasonably be expected to preserve the forests, but if, as appears to be often the case, they take no steps whatever to protect the forests, but on the contrary assist in destroying them, Government is not bound to pay for a service which is not rendered. Payment should, therefore, be withheld in case of any proved neglect on the part of a Khot to carry out the condition on which the payment was promised, the claim of the Khot to payment of his share of forest produce being decided by the Collector. It will be for the Forest Department to prove in any case the negligence on the part of the Khot. (G. M. No. 6388, dated 28th August 1883, and G. R. No. 110, dated 7th January 1885.)

10. The managing Khot is the representative for the time being of the general body of Khots and their agent for all acts in which the Government are concerned. He is therefore the person to whom the payments under Government Resolution No. 2936, dated 10th July 1865, on account of one-third of the proceeds of the forest fellings in their village should be made, and he will be responsible for distributing the money to the co-sharers according to their severalrights. But the person who was the managing Khot in the year in which the money became due is not the one who should receive payment. His year being past and over, he is *functus officio.* The person who is actually the managing Khot at the time the payment is made is the only person with whom Government are justified in having any dealings, and the payments should be made to him only. The fact should, however, be clearly made known that the payments are made to the managing Khot for the time being as the agent and representative before Government of the co-parcenary, and the payment should be only made to him on his passing a receipt to the effect that he receives the money for and on behalf of the various co-sharers respectively entitled to a share thereof. (L. R. No. 534, dated 14th April 1884; *vide* G. R. No. 3377, dated 25th idem.)

11. When wood is cut in one village in order to supply a free grant to rayats of another village, the

Khot of the former village is incontestably entitled to one-third of the net value of the cutting.

When the cutting is in the same village in which the grant is to be made, it might possibly be established that the Government has a right to make such free grants without reference to the Khot, and that a felling made for such a purpose is not a felling within the meaning of the Khot's agreement. But to avoid litigation the Khot's assent should always in such cases be previously obtained to the cutting being made without entitling him to a share of the value of the wood cut.

(L. R. No. 815, dated 14th June 1890; *vide* G. R. No. 4651, dated 4th July 1890.)

VI.—MISCELLANEOUS.

1. *Survey Settlement.*—On the introduction of a new survey settlement into any village under Section 38 of the Khoti Settlement Act, 1880, precisely the same procedure must be followed as on the introduction of a survey settlement, whether original or revised, into any other khoti village. (L. R. No. 1244, dated 2nd October 1880; *vide* G. R. No. 5379, dated 12th idem.)

2. *Conversion of Khoti nisbat into Dhára land.*—The conversion of khoti nisbat into dhára land should in no circumstances be permitted. (G. R. No. 1117, dated 11th February 1886.)

DIVISIONAL FOREST OFFICE
SOUTHERN CIRCLE.
WORKING PLANS PARTY II.

LAND ACQUISITION.

PART I.—GENERAL PRINCIPLES AND PROCEDURE.

1. Whenever land is required to be taken for any public purpose, the Resolution to that effect should be communicated to the Revenue Department, for the issue of the necessary notification and subsidiary orders to the Collectors. (G. R. No. 4042, dated 17th September 1861.)

2. All orders to the Collectors for acquiring land should be issued from the Revenue Department. (G. R. No. 162, dated 15th January 1872.)

3. In order that the revenue interests of Government should not suffer, the Department of Government which exists for the supervision of all revenue matters should issue whatever orders were necessary for the acquisition of land. (G. R. No. 439, dated 31st January 1872.)

4. Applications to take up land under the Land Acquisition Act should invariably be forwarded to Government by Collectors in the Presidency proper through the Commissioners. (G. L. No. 2394, dated 7th June 1865.)

5. The Collector of Bombay should invariably report, in all cases in which he applies for payment of compensation for lands acquired for public purposes, whether he made any attempt to purchase the land by private contract, and if so, give briefly an account of his negotiations, stating what he may have offered, and the reasons why the negotiation failed. (G. R. No. 1536, dated 22nd April 1864.)

6. Even when a specific portion of land *must* be had for public purposes, the compulsory process under the Land Acquisition Act should not, unless under peculiar circumstances, be resorted to until efforts have been made to obtain the land by private purchase. (G. R. No. 957, dated 11th March 1868.)

7. The Commissioners in submitting draft notifications regarding lands required for public purposes should give a detailed description of the land proposed to be acquired, and should also state whether the land cannot be obtained by private contract, the probable area that will be resumed under the notification and the probable amount of the purchase money; and also from what funds the cost of the land will be defrayed and whether the required budget provision has been made. (G. R. No. 2302, dated 19th June 1867.)

8. When land is to be taken up under the Land Acquisition Act, the Collectors will, in submitting draft notifications for publication in the *Government Gazette*, in all possible cases mention the survey numbers of lands of which the whole or any portion is required. (G. L. No. 72, dated 6th January 1872.)

9. When land has to be taken up for public purposes either by private arrangements or under the Land Acquisition Act, the Collector or other officer or department requiring it should invariably report the probable amount of compensation which will have to be paid for it, and the source from which it is proposed to meet the charge, and that the draft notification to be published under the Act should be prepared in strict accordance, as far as possible, with the form of declaration given in Appendix B to the rules prescribed under the Act. (G. R. No. 615, dated 24th January 1883.)

10. There is no question that the notification under Section 4 of the Land Acquisition Act may describe the locality in which land is likely to be needed in the most general terms, but if it is to be described by enumeration of villages, it seems advisable that the list of villages should be complete in order that difficulty may not arise in case of a prosecution under Section 52* or even on action being taken under Section 4, because, if certain villages are named, it will be inferred by the Courts that the notification does not extend to others which are not named. (G. R. No. 8880, dated 11th November 1884.)

* *Vide* Section 46 of Act I of 1894.

11. Representations have been frequently made regarding the great enhancement of the price charged for land as soon as it is known to be required for railways or other public works. It is, therefore, suggested that in certain cases arrangements should be made between the officers of the Public Works or Railway Departments and the local Civil authorities to determine, without divulging the intentions of the Railway Companies or of the Government, what land to take up, so as to admit of a private bargain being made, before any enhancement of prices has occurred. For the future, it will be desirable to avoid alienating or granting long leases of land owned by Government near railway stations, or at other places where it is likely to become valuable, or to be required for the purposes of the State. (G. I., P. W. D., No. 113, dated 16th December 1867; *vide* G. R. No. 140, dated 14th January 1888.)

12. (1) There are only two courses open to officers of the Public Works Department in respect to the taking up of land. Either the consent of the proprietor must be obtained by negotiation, or the assistance of the Collector secured in accordance with the provisions of the Land Acquisition Act.

(2). Any officer of the Public Works Department who unauthorizedly occupies land will do so at his own risk.

(3). In regard to land required for furnishing material for the repairs of existing roads, it is desirable that the Executive Engineers in the several districts point out to the Collectors the precise localities at which they propose to obtain the material; and the Collectors will then endeavour either to purchase

the land or to rent it in perpetuity. Executive Engineers can, of course, if they prefer to do so, make their own arrangements with the proprietors.

(G. R. No. 2388, dated 18th May 1871.)

13. (1) If promptitude were exhibited in settling for lands required for public purposes, before the normal position of the local market becomes disturbed by the commencement of the work, large sums might be saved to the State; and it has been suggested that district officers, as soon as the general line of a work is fixed, and before ground is broken, should be authorized in rural districts to settle then and there with the proprietors of all villages whose lands will be traversed by the work, the rate of compensation per acre, both cash and remission of revenue, to be paid for each locally well-established class of soil, for any lands that may, when the work is taken in hand, be appropriated for its purposes. Special compensation for trees, wells, or houses would still remain for careful adjustment subsequently, but even in that case the greatest promptitude should be exercised in settling all claims before the people acquire an exaggerated notion of the value of their property.

(2). To enable district officers to deal at once with the compensation for land, it may be possible for the Local Government to lay down some rules, enabling them to settle the matter satisfactorily and at once without further reference to higher authority; at any rate, steps should be taken to facilitate the speedy settlement of claims, and to secure Government against the heavy charges for compensation which are sometimes to be met even without resort to the provisions of the Act.

(G. I., R., A. & C., No. 1-624, dated 30th July 1874; *vide* G. R. No. 4339, dated 13th August 1874.)

14. Officers of the Public Works Department should not enter on and use lands until they have been formally made over by the Revenue Department. (G. R. No. 1056, dated 22nd February 1873; and G. R., P. W. D., No. 79A-487, dated 4th March 1873.)

15. Officers of the Irrigation Department should exercise great care in estimating for land required to be taken up for canals or other irrigation works. In all such cases the district authorities should be consulted before estimates are framed, and the statements of those officers as to the value of the land should invariably accompany the estimates when submitted for sanction. (G. I., P. W. D., No. 4, dated 6th January 1872; *vide* G. R. No. 440, dated 31st idem.)

16. In every case in which the Land Acquisition Act may have to be put in force, the utmost consideration, consistent with fairness to both sides, should be shown to the wishes and feelings of people who have to suffer for the public good. (G. R., G. D.,

No. 2610, dated 2nd July 1872; *vide* G. M. No. 3525, dated 20th idem.)

17. When it is contemplated to undertake an extensive work, the best plan will be to depute an officer of the grade of an Assistant or Deputy Collector specially to settle the compensation to be paid for the land required to be taken up. (G. R. No. 4339, dated 13th August 1874.)

18. (1) When Deputy Collectors already in the service of Government are specially engaged for a prolonged period in the acquisition of land required by the Public Works Department for a large project, their pay and establishment charges may, if considered desirable by the Civil Department of the Local Government, be treated as a portion of the cost of acquiring the land, and as an item of expenditure on the project for which the land has been acquired. But to admit of a proper and careful control being exercised over the charges, as well as to limit the period of the employment of the establishment, when the estimates for a project are submitted for the sanction of the Government of India it may invariably be noted in the estimate for land what the actual cost of the land will amount to, distinct from the establishment and other charges attendant on the acquisition of the land, and debitable to that head.

(2). With the estimate a separate schedule should be submitted, showing the establishment required for taking up land and the probable cost of such establishment. The amount of this schedule should be the limit for the guidance of the Controller in his audit of charges for establishment for land, any excess being dealt with under the rules relating to excess outlay.

(3). It should be understood that these rules apply only to the case of establishments specially employed for, and sanctioned as chargeable to the Public Works Department, and not to ordinary cases of civil establishment employed in taking up land as a portion of their regular duties, in which case the cost of the establishment is adjusted as a charge of the Civil Department.

(G. I., P. W. D., No. 67, dated 11th November 1873; *vide* G. R., P. W. D., No. 44A-I-93, dated 25th February 1874, and G. M. No. 1391, dated 17th March 1874.)

19. If the Public Works Department cannot obtain land for stone or murum by private negotiation, the assistance of the Collector should always be applied for. (G. R. No. 709, dated 2nd February 1881, and G. R., P. W. D., No. 100 C. W.-321, dated 15th March 1881.)

20. Redemption of land tax by private individuals is not permissible. Where land is taken up under the Land Acquisition Act for a Municipality or a Company, such Municipality or Company should be held liable for the revenue, but might be

allowed to compound for it. (G. I., R., A. & C., No. 896, dated 9th December 1876, and G. I., H., R. & A., No. 446, dated 12th September 1879; *vide* G. Rs. Nos. 7432, dated 18th December 1876, 6650, dated 12th December 1879, 1860, dated 29th February 1884, 4390, dated 2nd June 1884, and 2958, dated 19th April 1886.)

21. In all cases of purchases of immoveable property on behalf of Government, a deed of sale should be executed by the vendor. In all ordinary cases this deed may be a very simple one, and the following form is approved :—

This deed of sale made the day of 18 between *A. B.* of and the Secretary of State for India in Council.

In consideration of Rupees paid to *A. B.* by the Collector of on behalf of the said Secretary of State for India in Council, the receipt whereof the said *A. B.* hereby acknowledges, the said *A. B.* hereby grants unto the Secretary of State for India in Council the property herein below described (namely): (*here describe the property as provided in the Indian Registration Act, Section 21.*)

In witness whereof the said *A. B.* has signed this deed.

(Signed) *A. B.*

Signed by *A. B.*
in the presence of

(G. Rs. Nos. 1481, dated 22nd March, and 2535, dated 17th May 1878.)

22. In cases of lands taken up by Government by private negotiation without money payment, the Collector merely remitting the amount of assessment placed on the land, no formal deed of relinquishment is necessary. The old form of rájinámá hitherto in use would be quite sufficient. The rájinámá and the consequent entries in the survey papers would be sufficient evidence. (G. R. No. 2535, dated 17th May 1878.)

23. (1) There is reason to fear that the adoption of an invariable rule that all payments of awards in land acquisition cases should be made by means of cheques, might in some instances be productive of inconvenience. When the property taken up by Government is near a treasury, the system of payment by cheques may be as convenient as payments in cash by the Land Acquisition Officer. But where the property is situated at a distance from a treasury, and when the Land Acquisition Officer pays the compensation at or near the village in which the owners reside, a course which is enjoined in paragraph 9 of the Resolution of the Government of India, No. 1580, dated 29th June 1886, the making of payments by means of cheques would probably be inconvenient to the payees, and the advantage of making final payments on the spot would be lost. The Governor General in Council is therefore not

prepared to direct that all payments shall be made by cheque. There is, however, no objection to a Local Government directing any particular Land Acquisition Officer to make all his payments by cheque if it appears that this practice will not cause inconvenience of the kind above referred to.

(2). The following rules proposed by the Government of Bengal in order to safe-guard the use of cheques are approved:—

(i) Every cheque-book should contain a certain number of cheques, with consecutive printed numbers, and each book should contain its own serial number.

(ii) The serial number of the cheque-book, and the number of cheques it contains, should be reported to the Treasury Officer before the book is brought into use.

(iii) The cheque-book should be kept under lock and key by the Land Acquisition Officer himself.

(iv) The cheques should be filled up by the Land Acquisition Officer, with his own hand, in words as well as figures, and cheques should be enfaced under Rs.

(v) A periodical examination of pass-books from the treasury with the counterfoils of the cheque-book should be made by the Land Acquisition Officer himself.

These rules should be observed by all officers paying compensation for land who draw money from the treasury by cheque, whether in lump sums to be distributed to the payees in cash by the officer, or in detail, each cheque being payable to one of the persons to whom compensation is due.

(G. I., F. & C., No. 2506, dated 14th August 1886; *vide* G. R. No. 6596, dated 17th September 1886.)

*Superseded by the Resolution of the Government of India, No. 2209A, dated 10th May 1895. (G. R. No. 4320, dated 10th June 1895.)

24. Rules 5 and 6 of the rules prescribed by the Government of India in their Resolution No. 1580,* dated 29th June 1886 (Government Resolution No. 5518, dated 4th August 1886), regulating the procedure to be observed in bringing to account payments of compensation for land taken up under the Land Acquisition Act, may be observed in the cases of lands acquired by private negotiations outside the Act. (G. R. No. 8762, dated 13th December 1886.)

25. (1) As regards the question of the debit of cost of temporary subordinate establishment specially engaged in connection with land acquisition, to work under officers of the Revenue Department, not placed at the disposal of the Public Works Department, the Government of India have ruled that in the cases provided for in the Civil Account Code, Rule 5, Chapter VI, *i.e.*, when the Civil Officer is made a Public Works disburser, there is no objection to any special establishment entertained by him (under orders of Government) being charged to the works concerned. But if he is not a Public Works disburser, then the charges should be brought to

account in the Civil Department and should not be debited to the Public Works Department.

(2). The duty of taking up land for Government purposes is a duty which rests upon the Revenue Department, and this duty and the cost of temporary establishments connected with it is borne as part of the cost of the Collector's establishments. In special cases when the operations are enough to keep a Deputy Collector and his establishment in full occupation, it is permissible to place this officer at the disposal of the Public Works Department and to deal with him as a Public Works disburser. In this case the expenditure incurred is audited, controlled and charged under Public Works rules. The assignment made under the Provincial Contract includes consideration of all charges for Collector's establishments, and therefore includes all charges which, by the rules of account, have to be taken against that head. General branches of the Public Service are not permitted to charge each other for services rendered, and the Revenue Department may not charge the Public Works Department in respect of its services in taking up land for Public Works.

(G. I., P. W. D., Nos. 207-I, dated 29th November 1887, and 190-I, dated 24th October 1888; *vide* G. R. No. 2508, dated 30th March 1889.)

26. (1) No land whether

(i) within cantonment limits,

(ii) forming part of a military encamping ground, or

(iii) otherwise held for military purposes,

shall be entered upon or occupied for constructing a railway, erecting railway or other buildings, or for any other purpose whatever, either by contractors or any other persons (official or non-official) acting under the orders of any Civil Department of the State, until the sanction of the Government of India in the Military Department to the occupation or use of the land has first been obtained and communicated to the General Officer commanding the district by the Quarter-Master General in India, or by the Quarter-Master General of the Madras or Bombay Army, as the case may be.

(2) This Resolution does not, however, in any way affect the powers at present exercised by the General Officers commanding districts in the Bengal and Bombay Presidencies, and by the Commander-in-Chief in the Madras Presidency, in sanctioning the grant of sites for ordinary building or other private purposes in cantonments, in accordance with the procedure laid down in Army Regulations, India, Vol. II, Part II. (G. I., M. D., No. 2407-M.W., dated 22nd August 1892; *vide* G. R. No. 1978, dated 16th March 1893.)*

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* *Vide* also Rule 37 of the Rules accompanying Government of India Circular No. VI, dated 7th July 1892; G. R. No. 8379, dated 25th October 1892.

27. As regards officers or other officials serving under the orders of the Government of India, the above rules should be regarded as applicable to fixed encamping grounds selected for troops on the march within the limits of Native States, as shown in the routes published in the Quarter Master General's Department, but it depends upon the conditions under which a site was originally occupied and on the terms on which it is held, whether the rules can or cannot be regarded as applicable against Darbárs and Darbár officials. (G. I., M. D., No. 3104-M.W., dated 19th September 1893; *vide* G. Rs. Nos. 7788, dated 24th October 1893, and 6582, dated 17th September 1893.)

28. (1) The Land Acquisition Act X of 1870 having been repealed by Act I of 1894, which came into force from 1st March 1894, His Excellency the Governor in Council desires to invite the attention of officers who may be concerned in the acquisition of land for public purposes to the necessity for care in conforming their procedure to the terms and requirements of the new Act, more particularly in regard to the points noted below :—

Section 3, Clause (*b*).

(i) Claims to easements on, as well as to interests in the property to be acquired must now be considered.

Section 3, Clause (*f*).

(ii) Land may now be taken up when required for village sites subject to the condition that it is the custom of the district for Government to provide land for the purpose. Proposals to take up land under this provision should be accompanied by a report showing that the condition is fulfilled, with a view to the issue of the necessary notification.

Section 3, Clause (*g*).

(iii) Claims to represent minors and other persons unable to act for themselves must now be scrutinized with reference to the proviso to the definition of "Persons entitled to act."

Section 5.

(iv) In this section the words "or other Chief Revenue Officer of the district" have been added to indicate that disputes as to damages on entry are to be decided by the Collector of the district, not by any officer specially appointed to perform the functions of the Collector under the Act.

Section 6 (proviso).

(v) The addition of the words "wholly or partly" before the words "out of public revenues" makes it permissible to apply the Act to the acquisition of land for suitable objects at the joint cost of public revenues or the funds of local authorities and of private benefactors, as well as when the whole cost is to be defrayed from public revenues or the funds of local authorities.

Section 9, Clause (2), and Sections 10 to 15.

(vi) The correctness of the measurements made under Section 8, and the apportionment of the compensation among the persons interested, are now added to the matters to be dealt with in the Collector's award. His enquiry is no longer to be summary, and authority is given to require statements of claims to be made in writing. Except as is noted further on, his award is now made final, and immediate notice of it must be given to any claimant not present when it is made. Having regard to the greater formality of the enquiry and the possible finality of the award it will probably be found advisable to require statements of claims to be made in or reduced to writing in all cases in future.

Section 9, Clause (4) and Section 45.

(vii) Certain conditions are laid down which must be carefully attended to when service of notices by post may be necessary.

Section 10.

(viii) Not less than 15 days' notice must now be allowed when any person is called upon to furnish a statement of other persons interested in the land to be acquired.

Section 17, Clause 2.

(ix) Provision is made for immediate appropriation of land acquired for Railway purposes in certain emergencies, without waiting for the expiration of 15 days from publication of the notice mentioned in Section 9, Sub-section (1), subject, however, to reasonable notice to occupants of buildings who may be required to vacate, and compensation must be offered in all cases in which possession is taken in anticipation of the award, for damages arising from sudden dispossession and not excluded by Section 24, as well as for standing crops and trees.

Sections 18 and 30.

(x) No reference to the Civil Court need now be made except on written application, made within the time laid down, from a person who has not accepted the award, failing which the award becomes final. It is, however, open to the Collector to refer disputes as to apportionment to the Court for settlement.

Section 19.

(xi) When a reference is made, care must be taken to comply with the provisions of Section 19, as to the information to be supplied, among which attention may be drawn to those mentioned in Clause (2) as to particulars of all notices served upon and statements in writing made or delivered by the parties.

Sections 15, 23 and 24.

(xii) The phrase "market value" remains undefined, but may be taken to mean the price which the owner might be expected to obtain for his property with full opportunities of time and occasion,

such as might be held to be reasonable under all the circumstances of the case. The new Act differs from the old in that it requires the compensation to be fixed with reference to the market value of the land, at the date of the declaration, instead of at the date of the award, and consequently the consideration of a new item, to wit, (sixthly) the damage (if any) *bonâ fide* arising from any diminution in the profits of occupation during the period between the declaration and the Collector's entry into possession. Item "secondly" under Section 23 must apparently be read subject to the condition that compensation for standing crops and trees has not already been paid separately under Section 17 (3).

Section 24.

(xiii) In item (seventhly) a provision excluding from consideration any outlay on, or improvement or disposal of, the land *without the sanction of the Collector* after publication of the declaration under Section 6, is substituted for the somewhat vague provision in the former Act, excluding outlay or improvements commenced or effected with the intention of enhancing the compensation.

Sections 27 and 28.

(xiv) The Court has now a discretion in awarding costs which may be used as a check on extravagant or speculative claims or negligence in making or stating them. On the other hand the effect of Section 28 must be borne in mind. By making unduly low awards, the Collector may now render himself liable to pay interest on any excess amount awarded by the Court, as well as the costs of the reference.

Sections 31, 32 and 33.

(xv) To save accrual of claims for interest the amount of the Collector's award must now be deposited in Court when for any reason there is no person able and willing to receive it; and provision is made for receipt by any person interested of the sum awarded, without prejudice, if it be received under protest as to its amount, to the right of the recipient to demand a reference or to the right of other persons interested to recover from him, and for investment of the amount in certain cases when it has been deposited in Court. A discretionary power, subject to the sanction of Government, of settling otherwise than by a money payment with persons having a limited interest in the land even when it is taken up under the Act, is also reserved.

Sections 43 and 44.

(xvi) The new Act makes it clear that land taken up for Railway Companies for which under contract with the Secretary of State Government is expressly bound to provide land, is to be treated as taken up on behalf of Government, and not under the provisions relating to the acquisition of land for Companies.

(xvii) The taking of possession is now the stage of the proceedings up to which it remains open to Government to withdraw from the acquisition instead of the making of an award or reference as under the old Act.

Section 48.

(xviii) In cases of severance, it is now open to the owner of any building, &c., who may have expressed a desire that the whole should be taken up, to withdraw or modify his demand at any time before an award has been made, and to Government to acquire the whole, in cases in which extravagant claims to compensation for severance are set up.

Section 49.

(xix) Local authorities of Companies at whose cost any land may be taken up under the Act are now entitled to be heard and to adduce evidence for the purpose of determining the amount of compensation, but cannot demand a reference.

Section 50.

(2). It is necessary also to bear in mind that the rules and instructions under the Land Acquisition Act of 1870 printed in the compilation of rules in force in the Revenue Department have not and never had the force of law, and are not therefore saved by Section 2, clause (2). They may still be used as a general guide, but care must be taken to follow them no further than may be strictly consistent with the provisions of the new Act, and instructions should be applied for in regard to any new questions that may arise.

(G. R. No. 6188, dated 23rd July 1894.)

29. (1) In schedules appended to notifications under Section 6 of the Land Acquisition Act,* columns such as "Tenure," "Name of Khátedár and Claimant" and "Boundaries" need not be inserted, as they are not required by law, and errata are likely to occur.

* I of 1894.

(2) A declaration under Section 6 need show nothing beyond

(*a*) the district or other territorial division in which the land is situate;

(*b*) the purpose for which it is needed;

(*c*) its approximate area, and

(*d*) when a plan shall have been made of the land, the place where such plan may be inspected.

(L. R. No. 71, dated 16th January 1895; G. R. No. 1337, dated 16th February 1895.)

30. In Bombay the "boundaries" may be stated in the notification, but it seems undesirable to state the tenure. In Bombay, where there are so many different classes of tenures, mistakes are more likely to occur than elsewhere, and as any scrap of evidence of title is eagerly seized on, unfounded claims might be based on such mistakes. The chance of such mistakes should be avoided where there is no need to incur it. (G. R. No. 5731, dated 29th July 1895.)

31. (1). On the Land Acquisition Act, X of 1870, having been amended as Act I of 1894, the following rules regarding the payment of compensation for land taken up for public purposes under the Act, were substituted for those previously published.

Land Acquisition Officers.

(2). After all preliminaries in respect to estimate, &c., that may be required under departmental rules in force for the time being have been duly carried out, the land will be taken up under the Act either by the Collector or by some special officer who is placed at the disposal of the Public Works Department, and invested with the powers of a Collector under the Act; the procedure differs in the two cases.

Procedure of Special Officers appointed under the Act.

(3). Officers who are specially employed for this work, being invested with the powers of a Collector under the Act and placed at the disposal of the Public Works Department, are regarded as Public Works disbursers, and are supplied with funds in the manner prescribed in Article 467 of the Civil Account Code. The following procedure shall be observed by such officers.

(4). When an award is made under Section 11 of the Act, the officer shall have a statement prepared in the appended form (marked* A) showing the amounts payable to each person under the award, and shall, on the day the award is made, forward a copy of the statement, signed by himself, to the Examiner of Public Works Accounts with whom he is in account. Before signing the copy, the officer should carefully satisfy himself that it correctly shows the amounts due under the award, and should himself enter the total of column 6 of the statement in words both in the original and copy. A subsidiary statement in Form* AA giving particulars regarding the acceptance, by the persons concerned, of the amounts entered in column 6 of the award statement should also be furnished to the Examiner as soon as possible. If the subsidiary statement is not complete on the day that the award is made, the necessary entries in column 7 of statement A will be made in the Examiner's office on receipt of the statement in Form AA.

(5). In cases where an award has been made by a Court under Section 26 of the Act, a second award statement should be prepared in the accompanying form (marked *B) by the Land Acquisition Officer as soon as the decision of the Court is ascertained, and a copy thereof forwarded to the Examiner of Public Works Accounts. On receipt of this statement, the Examiner will proceed to check the entries in columns 1 to 4 with the original award by the officer.

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* Not printed.

(6). Any change in the apportionment of the officer's award made by a Court under Section 30 of the Act, should also similarly be communicated to the Examiner for the necessary corrections in the award statement. And if under Section 31 (3) of the Act, it has been arranged to grant a compensation otherwise than in cash, the nature of such compensation should be clearly specified in the column of remarks in the award statement.

(7). In giving notice of the award under Section 12 (2) and tendering payment under Section 31 (1) to such of the persons interested as were not present personally or by their representatives when the award was made, the officer shall require them to appear personally or by representatives by a certain date, to receive payment of the compensation awarded to them, intimating also that no interest will be allowed to them if they fail to appear. If they do not appear, and do not apply for a reference to the Civil Court under Section 18, the officer shall, after any further endeavour to secure their attendance that may seem desirable, cause the amounts due to be paid into the Treasury as revenue deposits payable to the persons to whom they are respectively due, and vouched for in the accompanying Form (marked *E). The officer shall also give notice to the payees of such deposits, specifying the Treasury in which the deposits have been made. When the payees ultimately claim payment of sums placed on deposit, the amount will be paid to them in the same manner as ordinary revenue deposits. The officer should, as far as possible, arrange to make the payments due in or near the village to which the payees belong, in order that the number of undisbursed sums to be placed in deposit on account of non-attendance may be reduced to a minimum. Whenever payment is claimed through a representative, whether before or after deposit of the amount awarded, such representative must show legal authority for receiving the compensation on behalf of his principal.

(8). In making direct payments to the persons interested under the award, the officer shall take the receipt of each person to whom money is paid on a separate voucher in the accompanying form (marked* C), containing a reference to the item showing the amount due to that person in the statement prescribed in paragraph 4. In cases where payments are made to a number of persons under a single award, an acquittance roll in Form CC* may be substituted for separate receipts in Form C. The officer shall forward the separate receipts of the payees or the acquittance roll, as the case may be, to the Examiner of Public Works Accounts with whom he is in account, when forwarding to him the account of the month in which the payments are made.

(9). All payments into Court for deposit under the Act should be made by means of cheques in

* Not printed.

favour of the presiding officer of the Court, payable by order of the Court to credit of Civil Court Deposits. The cheques should be accompanied with receipts, in triplicate, in Form* D duly filled up, of which one will be retained by the Court for record, and the other two returned duly signed to the Collector, who will keep one copy and forward the other to the Examiner of Public Works Accounts with the accounts of the month in which the payments are made. Payments of the amounts deposited shall be made under the rules for the payment of Civil Court Deposits.

(10). When a Court has awarded any compensation in excess of the officer's award, the further payment due, as entered in column 6 of the award statement in Form B, should be made into the Court by means of a cheque, and the procedure described in the preceding paragraph should be followed, Form D being used with the necessary changes to give full particulars of the order of the Court.

(11). A Local Government may authorize any particular Land Acquisition Officer to make all or any of his payments by cheques, provided no inconvenience is caused thereby to the payees inconsequence of the property being situated at a distance from the Treasury. The use of cheques should be safe-guarded by a strict observance of the following rules :—

(i) Every cheque-book should contain a certain number of cheques, with consecutive printed numbers, and each book should contain its own serial number.

(ii) The serial number of the cheque-book, and the number of cheques it contains, should be reported to the Treasury Officer before the book is brought into use.

(iii) The cheque-book should be kept under lock and key by the Land Acquisition Officer himself.

(iv) The cheques should be filled up by the Land Acquisition Officer, with his own hand, in words as well as figures, and cheques should be enfaced "under Rs. ."

(v) A periodical examination of pass-books from the Treasury with the counterfoils of the cheque-book should be made by the Land Acquisition Officer himself.

Payments under the Act after the Special Officer is relieved of his Special Duties.

(12). In any case in which a reference is made to the Civil Court, and the award of the Court is not made till after the special officer has been relieved of his special duties, the further payments due under the award shall be made by the Collector, who will observe the same procedure as if the reference to the Civil Court had been made by himself, as prescribed in paragraphs 9 and 10 above.

* Not printed.

Procedure of Collector or other Civil Officer not specially employed for Land Acquisition.

(13). When the land is taken up by the Collector or other Civil officer not specially employed for the work, such Collector or Civil officer is not a Public Works disburser, but draws money for payment due under his award from the Civil Treasury. Such Collector or Civil officer shall, as soon as he makes the award, or as soon as he ascertains that an award has been made by the Civil Court, prepare a statement in Form A or B or in both, as the case may be, showing the amounts due, and forward a copy thereof to the Examiner of Public Works Accounts concerned in the manner prescribed in paragraphs 4 and 5. Additions and alterations in the award statement should also be communicated to the Examiner as prescribed in paragraph 6, and a subsidiary statement in Form AA should, if necessary, be furnished as laid down in paragraph 4. The procedure laid down in paragraph 7 should also be observed by such Collector or Civil officer.

(14). In making the payments due under the award, the Collector shall take from each person to whom payment is made a receipt in Form C, containing a reference to the particular entry in the award showing the amount due to the payee. In the case of payments to a number of persons under a single award, an acquittance roll may be substituted for separate receipts as laid down in paragraph 8 These receipts will be the Treasury Officer's vouchers for the payments, and shall be forwarded by him with the accounts of the month to the Accountant General of the Province, who will in ordinary course forward them to the Examiner of Public Works Accounts. For payments into Civil Courts the procedure laid down in paragraphs 9 and 10 should be observed.

(15). The Treasury Officer has no concern with the award or with the award statement; he makes the payments on the authority of the Collector, or other officer assessing compensation. The Collector may either draw the amount to be disbursed to each payee separately, in which case he should countersign the receipt in Form C, and make it payable at the Treasury to the payee, altering the words "Paid in my presence $\frac{\text{in cash}}{\text{by cheque}}$" to "Pay"; or he may draw the total amount to be disbursed by him under the award on his own receipt as an advance, and after making the payments forward the receipts of the payees to the Treasury Officer in adjustment of the advance. In the former case, an advice list of the forms passed for payment should be sent to the Treasury Officer, who in turn should send weekly an advice of orders paid.

Audit by Account Officers.

(16). Whether the payment is made by a special officer or by the Collector (or other Civil officer), the audit of the Examiner of Public Works Accounts shall consist in seeing that every payment

is supported by a receipt in Form C or D, and that the amount paid on such receipt is the amount payable under the award, as shown in the statement of which he will have received copies under the preceding orders. The Examiner will also note in the last column of Form A the date on which possession is taken, as reported to him by the Executive Engineer or other officer.

(17). The Examiner will, as he receives the vouchers, fill in the entries in the appropriate columns of the award statements (Forms A and B); and as he receives the reports of possession, he will fill in the entries in column 10 of the statement in Form A: when all the vouchers showing either payment to the payee or payment into the Court on deposit and the reports of possession have been received, he will forward a copy of the completed statements in Forms A, AA, and B to the Chief Revenue Authority. This will complete the audit of the Examiner; any other or further returns or reports from the officers who assess or pay compensation will be disposed of by the Chief Revenue Authority without reference to the Examiner.

(18). When the land is acquired for and the cost is debitable to the Military Works Department, the procedure above laid down will be observed, the Examiner of Military Works Accounts being substituted for the Examiner of Public Works Accounts.

(19). When the land is acquired for and the cost is debitable to any other Department than the Public Works Department or Military Works Department, the procedure will also be the same, the Account officer who will audit the payments being substituted for the Examiner of Public Works Accounts.

Procedure when no money compensation is paid.

(20). In cases in which compensation is granted in the shape of other land in exchange, or remission of revenue, as provided in Section 31 (3) of the Act, and the land is acquired for Government purposes, no adjustment of the value of land given in exchange will be required, unless it is separately purchased by Government. If, however, the land is acquired for a body financially independent of Government, the value of the Government land given in exchange, and the capitalized value of the abatement of Land Revenue should be charged against advances of funds (paragraph 22) made by that body.

Investment of Compensation money deposited in Court.

(21). Investments under Sections 32 and 33 of the Act of money deposited in Court should be arranged for, in the case of purchase of Government securities, in communication between the Court and the Civil Accountant General concerned, and purchases of land should be effected under the

Court's orders through the Collector or other Revenue authority of the Province. The Accountant General will inform the Court what sum should be remitted to enable him to make the investment, and this amount will be paid from the deposits in Court.

Audit adjustment and recovery of payments on behalf of bodies financially independent of Government.

(22). In any case in which land is acquired for a Municipality or other body financially independent of Government, the Local Government may direct that the payments, instead of being made and audited in the same manner as the ordinary payments of such body, shall be made and audited as if the land were being acquired for Government. If the Local Government issues such an order, the Collector or other officer who makes payments on account of the land acquired shall draw funds from the Treasury and make payments in the manner laid down in these rules, using the forms prescribed, and shall render his accounts to the Civil Accountant General. The Municipality or other body will pay the estimated cost of the compensation to the credit of Government in advance on such dates and in such instalments as the Local Government may direct, further payment to Government being required as soon as the Accountant General reports that the payments made exceed the amount received in advance. The Accountant General will deal with the accounts and payments as prescribed in these rules, debiting the payments against the advances received from the Municipality or other body.

(G. I. F. C. Reso. No. 2209 A., dated 10th May 1895, as amended by No. 5498 A., dated 30th December 1895, No. 3469 A., dated 12th August 1896, 5253 A., dated 12th December 1896; G. Rs. No. 4320, dated 10th June 1895, No. 755, dated 24th January 1896, No. 6950, dated 4th September 1896, and No. 237, dated 12th January 1897.)

32. It has been notified in the *Bombay Government Gazette*, that the districts noted in the margin are districts in which it is customary for Government to make such provision for village sites as is referred to in Section 3 (*f*) of the Land Acquisition Act I of 1894. (G. Rs. and G. Ns. No. 4008, dated 19th May 1896, and No. 700, dated 27th January 1897.)

Northern Division.	*Central Division.*	*Southern Division.*
Ahmedabad, Kaira, Panch Mahals, Broach and Surat.	Poona, Ahmednagar, Sátára, Sholapur, Násik and Khándesh.	Kánara, Dhárwar, Kolába and Bijápur.

33. In submitting to Government proposals for the acquisition under Act I of 1894 of land required by the Public Works Department for public purposes the procedure to be adopted should be for the Executive Engineer to send original application,

&c., to the Collector through the Superintending Engineer. The Collector should then forward it to the Commissioner, who should send it on to Government in the Revenue Department through the Public Works Department. (G. R. No. 3862, dated 21st May 1897.)

34. It will generally be expedient to restore service inám land which has been acquired under the Land Acquisition Act and is no longer needed, but the arrangement will be tantamount to a regrant of service land, and the sanction of Government is necessary. (G. R. No. 5872, dated 7th August 1897.)

35. It is not considered expedient to direct that notification under the Land Acquisition Act should invariably be issued with regard to land required for a public purpose, but the Act should be applied in all cases in which there is any probability of a question about title being raised. (G. R. No. 1571-Fam., dated 17th August 189.7)

36. Orders sanctioning the acquisition of land required for any Department of Government should be considered to be a sufficient authority for the payment of all ordinary charges incurred in connection with the acquisition. (G. R. No. 1800, dated 12th March 1898.)

PART II.—DUTIES, POWERS AND RESPONSIBILITIES OF OFFICERS.

1. Matters relating to the acquisition of land for public purposes should be disposed of by the Assistant in charge of the táluka, and not through the intermediate agency of Native officials. Personal examination of the ground and a prompt tender of a fair and liberal compensation would often effect a satisfactory settlement. (G. R. No. 158, dated 14th January 1867.)

2. It is the duty of the Collector and Magistrate, who is armed with ample power, to see that lands are not unauthorizedly entered upon by railway officials or any one else. (G. R. No. 1449, dated 28th March 1872.)

3. Under Section 2 of Act V of 1868, the Commissioner in Sind is vested with the powers of a Local Government under Act X* of 1870 (The Land Acquisition Act.) (G. I. No. 196, dated 25th April 1871); *vide* (G. R. No. 2187, dated 10th May 1871; *vide* also G. N. dated 3rd August 1874.)

*Repealed by Act I of 1894.

4. Government do not consider it desirable to fetter the hands of Revenue Officers, who may be deputed to take up lands for public purposes, by making it a rule that the Department requiring the land should be represented on the arbitration appointed to settle its value. The responsibility of preventing loss to Government must rest with Revenue Officers, who should, however, give the Department which has to pay for the land an opportunity of stating their opinion regarding its value. (G. R. No. 5052, dated 4th September 1875.)

5. Revenue Officers should be very careful that land is not taken up against the will of the owners except in conformity with the law. (G. R. No. 1976, dated 25th April 1872.)

6. Lands are not to be taken up by public officers except with the consent of the owners, otherwise than in accordance with law. Should this rule be neglected, it will be for Government to decide whether the costs of legal proceedings which may result from any illegal occupation of lands should be borne by Government or the officer by whose order the land was taken. (G. R. No. 1789, dated 24th March 1875.)

7. (1) It is assumed that, when an application for taking up land under the Land Acquisition Act is submitted by a Municipality or other local body, the necessity of the acquisition has been fully considered, the cost estimated, and due provision made for payment of the award. The officer deputed to acquire the land has a distinct duty to perform in accordance with the procedure prescribed in the Act. It is not open to him to proceed or not according to his discretion, or to delay or drop the matter according to the convenience of the local body, at whose cost the land is to be acquired.

If for any good and sufficient reason the necessity for the acquisition of the land should disappear after the issue of the notification, it is for Government alone to decide whether the acquisition should be completed or not.

(2). The Commissioners should see that notifications are not submitted hastily on behalf of local bodies, *i.e.*, not until they are satisfied

(*a*) that prior negotiations to purchase the land had failed, or that owing to difficulties as to title the application of the Act was necessary; and

(*b*) that the project, in connection with which the land was required, was sufficiently matured to justify the land being acquired, so that the project should be proceeded with without avoidable loss of time.

(G. R. No. 5835, dated 9th July 1894.)

8. Delays in the payment of compensation in respect of lands taken up for public purposes under the provisions of the Land Acquisition Act give rise to claims for interest on the amount of compensation payable under the award made by the officer acquiring the land from the date of taking possession of the land until the amount is actually paid, and swell the cost of the work in connection with which the land is taken up. This result is principally due to failure to comply with the provisions of Section 31 of the Land Acquisition Act. The attention of Collectors is therefore called to these provisions, and they should be requested to take measures to secure compliance with them in future. (G. R. No. 6677, dated 7th September 1897.)

PART III.—ACQUISITION OF LANDS FOR THE MILITARY DEPARTMENT.

1. When land is required by the Military Department, application should invariably be made through the Collector, who should submit for the orders of Government a report upon the nature of the land required, and the tenure on which it is held. (G. R. No. 3726, dated 17th October 1866.)

2. (1.) The Civil authorities should give every assistance in their power in obtaining for the Military authorities the preliminary necessary information as to probable cost, exact situation, &c., &c., of any land required by them for military purposes. A notice should then be prepared, signed and issued under the provisions of *Act VI of 1857; and the lands should be acquired for a public purpose in strict accordance with the terms of that Act. As a matter of course, the land should not be taken possession of until the Civil authorities declared that the provisions of the Act had been fulfilled. They should then formally hand it over to the authorities at whose requisition Government had ordered it to be taken up.

*Now Act I. of 1894.

(2). All land taken up under the Act must be acquired through the agency of the Civil Department.

(G. Rs. Nos. 1129, dated 26th February 1870, and 1289, dated 7th March 1870.)

PART IV.—ACQUISITION OF LANDS FOR MUNICIPALITIES.

1. The following form of agreement should be adopted whenever land is to be taken on behalf of Municipalities under the Land Acquisition Act. As the agreement is one made under Act X of 1870* within the meaning of Section 57† of that Act, it is not chargeable with stamp duty :—

* Now Act I of 1894.
† *Vide* Section 51 of Act I of 1894.

Agreement made this day of 18 between the Municipality of of the one part and the Secretary of State for India in Council of the other part.

Whereas the said Municipality is desirous of acquiring all that land situate in the village of in the Registration Sub-District of in the district of known by the name of (or being part of the known by the name of *as the case may be*) containing by superficial measurement more or less, which said land is now in the occupation of and is delineated in the Survey (*or* Government) map of as (part of) the field (*or* estate, *or* plot, *&c., as the case may be*) No. , and bounded on the north by on the south by on the east by and on the west by together with the trees, houses, and all other things whatsoever standing on the same, or attached to the same or permanently fastened to anything attached to the same, and has applied to Government to acquire the said land on its behalf under the provisions of the Land Acquisition Act,‡ 1870 ; and whereas Government have consented to acquire the said land under the said Act on behalf of the said Municipality on the said Municipality's agreeing in manner hereinafter appearing.

‡ Now I of 1894.

These presents witness that the said Municipality doth hereby bind itself to pay to Government the cost of the acquisition of the said land and all such charges as may be incurred by Government, or by any officer of Government, in respect of the said acquisition at such time or times as the Collector of shall require, on the amount of the said cost or charges being certified by the said Collector, and doth agree that in the event of its making default in any such payment it shall be lawful for the Governor of Bombay in Council to recover the same as if it were money due to Government by the said Municipality under Section ninety-one of the Bombay District Municipal Act.

And the said Secretary of State for India in Council doth hereby agree with the said Municipality that so soon as all costs and charges of the said acquisition shall be paid by it, or recovered from it as aforesaid, the said land together with the trees, houses, and other things standing thereon, or attached thereto, or permanently fastened

to anything attached thereto, shall vest in the said Municipality and be thenceforth held by it for the purposes of the Bombay District Municipal Act like any other property vested in the said Municipality under section seventeen of the said Act, free of all claim or charge whatsoever on the part of Government.

In witness whereof *A. B.*, * Esquire of the said Municipality hath hereto set his hand and the seal of the Municipality of and *C. D.*, Esquire † , hath by order of the Governor of Bombay in Council hereunto set his hand on behalf of the Secretary of State for India in Council the day and the year first before written.

(Signed) (*A. B.*)
" (*C. D.*)

Signed and sealed by *A. B.* in the presence of

Signed by *C. D.*, in the presence of

(G. R. No. 6707, dated 9th November 1877.)

2. It is neither usual nor necessary that agreements with Municipalities for the payment of the cost of acquisition of lands under the Act should be signed by a Secretary to Government. (G. R. No. 9487, dated 24th December 1883.)

3. In a case in which land is acquired under the Act for the Bombay Municipality by Government, the Solicitor to Government and not the Solicitors to the Municipality should represent Government and conduct the case. (G. R. No. 6575, dated 18th September 1890.)

4. (1) The following procedure adopted in municipal land cases in Bombay should be adopted *mutatis mutandis* by all Collectors in the Presidency proper and in Sind in land acquisition cases arising in their respective jurisdictions.

When the Collector has to acquire land for municipal purposes, the Municipality is asked to send a representative. In minor cases a departmental officer attends. All important cases are entrusted to the Municipal Solicitors. On the day for hearing the Municipal Solicitor attends, and in important cases the land-owner is represented by a lawyer. The Municipal Solicitor states the rate the Municipality is willing to pay and every opportunity is given him to support the sufficiency of the municipal rate by sales and other evidence. The land-owners name their figure and bring evidence in its support. In all

* The officer who may be empowered by the Municipal Rules to enter into contracts on behalf of the Municipality. (See Bombay Act VI of 1873, Section 13, Clause I).

† Any officer empowered by the Government of India's Rules to execute contracts on behalf of the Secretary of State.

important acquisitions, repeated adjournments are granted, and every opportunity is given to both parties to produce all available evidence. The evidence produced both by the Municipality and by the land-owner is of necessity one-sided: each party confines itself to details which tend in its own favour. In the bulk of cases the most helpful evidence is that of sales and awards from the Collector's records.

(2). As regards proceedings before the Court, there is no advantage in the Municipal Solicitors attending to uphold the Collector's award in preference to the Government Solicitor appearing for that purpose. But in a case where a Municipality is interested, the Solicitor to Government should confer with the Municipal Solicitors, in order to place the municipal case against an increase before the Court.

(G. R. No. 6503, dated 22nd September 1891.)

PART V.—ACQUISITION OF LANDS FOR RAILWAYS.

1. Whenever Collectors have occasion to submit requisitions for lands required for railway purposes they should forward the schedule and plans sent to them by the Railway Department. (G. L. No. 1615, dated 19th April 1865.)

2. Lands required for the re-construction of a railway or for repairs fall under the same rules as those required during the original construction of the line. (G. R. No. 2650, dated 9th May 1873.)

3. The rent for class C lands required for railway purposes should be calculated on the capitalized value of the land instead of according to the assessment arbitrarily placed on such land. The following form should be adopted in preferring bills for the rent of such lands in the possession of Railway Companies; and the bills should be forwarded direct to the agent of the Railway Company concerned for payment :—

. . . . . RAILWAY COMPANY.....

To . . . . . .

Amount of rent on the following land held by the Company under Class "C" in the Táluka of the

No.	Name of Village.	Number of Land Plan.	Survey Nos.	Area of Land.			Whether Government waste or occupied or alienated when originally acquired.	Amount on which rent is charged.		Rate at which rent is charged.	Authority.	Amount	
				Acres.	Guuthas	Annas.		Value of Land.	Compensation.			Assessment.	Rent.

(G. Rs. Nos. 4957, dated 30th August 1876, and 6315, dated 4th August 1892.)

4. When forest lands have to be given free of the rent for railway purposes, the claim of the Forest Department to compensation is inadmissible, but when rent has been paid for forest lands made over to Railways, the Forest Department should be credited with the amount so realized. (G. R. No. 6586, dated 24th September 1891.)

5. The practice of exchanging receipts between the Revenue and the Railway authorities when land is made over to the latter should be continued. (G. R. No. 6702, dated 20th August 1892.)

6. (1) In supersession of all previous orders on the subject, the subjoined rules should be strictly observed in future on all railways in India, whether constructed by the State, or by companies (guaranteed, assisted or private), for which land is acquired under the orders of Government.

(2). It will be incumbent on Consulting Engineers to endeavour to avoid the emplacement of the railway line upon land, the acquisition of which will entail either unnecessary expenditure on Government, or annoyance to the owners, if the object sought can be equally well attained by a slight alteration of the alignment, or in some other manner. The Consulting Engineers and the local revenue officers are responsible that, in taking up land, the fullest consideration is given both to the convenience of the proprietors and to the interests of Government.

Rules relating to Land.

Classification of Railway Land—

I.—Railways constructed by Government.

(1). On Railways constructed by Government land is divided into two classes, *viz.* :—

I.—Permanent Land.

II.—Temporary Land.

(2). *Permanent Land.*—Land which will be required permanently after the Railway is open for traffic and the work of construction is complete. Under this head will be included all land to be occupied by the formation of the permanent line of Railway, with side-slopes of banks and cuttings, and the berms connected therewith; the entrances to tunnels and shafts belonging to the same; the sites of bridges and protection or training works; station-yards; landing places for Railway ferries; ground to be occupied by works belonging to the Railway, such as gas-works, arrangements for water-supply, &c.; ground for the storage, manufacture, or acquisition of materials; land for cemeteries, plantations, gardens, and recreation grounds; sites for permanent stations, offices, workshops, dwelling-houses and other buildings required for the purposes of the Railway, or the accommodation of the staff

with the grounds, yards, roads, &c., appertaining thereto.

Under this head will also be classed land which will be permanently occupied by the diversion of roads or rivers, or for other works undertaken for public purposes incidental to the construction of the Railway, although such land will cease to be held by the Railway authorities on the completion of the works.

(3). *Temporary Land.*—All land which is required for temporary purposes only, and which is relinquished after the work of construction is complete.

II.—Railways constructed by Companies.*

(4). On Railways constructed by Companies land is divided into four classes, *viz.* :—

I.—'Class A' land.
II.—'Class B' land.
III.—'Class C' land.
IV.—'Class D' land.

(5). *'Class A' Land.*—Land which the Company receives *for permanent occupation* free of charge under its contract or other arrangement with Government. Under this head is included all land required for the permanent works of the Railway, including the formation of the line with its side-slopes, berms, bridges, &c., and for all stations, workshops, permanent store-houses, and the like, necessary for the line when opened, and which, under the contract or other arrangement, is to be provided by Government free of cost to the Railway Company. The occupation of this land by the Company will be so far permanent that it will cease only when the contract is terminated or surrendered and the whole lapses to Government.

(6). *'Class B' Land.*—Land which the Railway Company receives *for temporary occupation* free of charge under its contract or other arrangement with Government. Under this head is included all land essential for the execution of the permanent works of the Railway, but not required after the completion of the line in part or whole. Such is land for spoil-banks, for extra excavation to make banks and for the storage of material held in stock by the Railway Company pending the construction of the line or their despatch to the works.

(7). *'Class C' Land.*—Land which the Railway Company has to provide at its own cost. Under

* The classification given here would apply *fully* only in the case of a Railway for which land was taken up on terms similar to those adopted for the old Guaranteed Companies. The conditions under which land is occupied by other Railway Companies in India vary according to the terms of their respective contracts (or other arrangements) and are in some cases practically the same as specified above for Railways constructed by Government. For the exact text of the rules laid down for the old Guaranteed Companies, see reprint of Government of India, P. W. Department, Circular No. 55, dated 29th June 1861, given as Appendix C.

this head is included land which is required for the provision or preparation of materials, for purposes contingent on the actual execution of the works on the line, or for other miscellaneous objects, which the Government recognises as falling legitimately within the scope of the Railway Company's operations, though not giving the Company a claim to the provision of land free of charge. 'Class C' land will be taken up by Government and handed over to the Railway Company for occupation at a fixed rental.

(8). *'Class D' Land.*—Land which, being required in consequence of the works of a Railway, still does not come directly into the occupation of the Railway Company at all. Under this head is classed land required *outside* the Company's boundary, for the diversion of road or rivers, and for the construction of roads, which are made for public purposes and which will not afterwards be maintained by the Company. 'Class D' land will be provided by Government free of charge.

Amount of land required—

(9). In estimating for the amount of land to be taken up for a Railway, care should be taken to make provision not only for the land which will be required permanently for the purposes of the open line (such as those indicated on page 917 under 'Permanent Land'), but also for such land as will be required during construction only, for spoil-banks, side-cuttings, quarries, stacking and preparation of material, temporary offices, workshops and quarters, and for temporary purposes generally, to be relinquished after the work is complete.

(10). Land is everywhere (except under the special sanction of the Government of India previously obtained) to be provided of a width sufficient to allow of the line being doubled. For this purpose the *minimum* width required for the 'Permanent land' (in the case of a Railway constructed by Government) or 'Class A land' (in the case of a Railway constructed by a Company) under ordinary circumstances is as follows* both for the 5 ft. 6 in. and for the metre guage:—

Embankment	...	70 feet + 2 slopes.
Cutting ...	...	70 feet + 2 slopes.

(11). It is to be remembered that the width here specified is, in each case, the *minimum*, and that it may frequently be necessary to arrange for extra land, which will be required *after the line is open*,

* For details see sections showing widths of land to be taken up, Appendix A (not printed). The ditch shown on these sections need not be dug, unless required; but whether the ditch is required or not, a width of *not less* than 24 feet must in every case be preserved from toe of slope to edge of side-cutting, or from edge of cutting to foot of spoil-bank.

Land for a Railway on the metre gauge should ordinarily be taken up of the full width required for the 5 ft. 6 in. gauge, as specified above. In special cases, however, where it may be considered as practically certain that the Railway will, at no future time, be converted to the 5 ft. 6 in. gauge, the width given in the diagram for metre gauge may be worked to.

for repairs to embankments, for stacking material, or for other purposes. Land so provided would be *additional* to the minimum permanent land shown on the diagram, and during the construction of the line should be reserved and kept free from excavation or spoil.

(12). At station-yards the cutting or filling for the formation of the main line and sidings may sometimes be arranged for in the general levelling and improvement of the plot of ground to be permanently acquired. Where this cannot be done, provision should be made *outside* the proposed boundary of the station-yard for such additional land as may be required for side-cuttings or spoil-banks.

(13). Where a piece of ground is to be reserved for a plantation or other similar purpose, care should be taken that proper arrangements are made for sufficient land, outside and distinct from such piece of ground, for the side-cuttings or spoil-banks which may have to be provided for.

(14). In making provision for land for side-cuttings, the width will, under ordinary circumstances, depend upon the nature of the soil, height of bank, facilities for getting earth, and other local conditions. Under special circumstances, as, for example, in the neighbourhood of large towns or where land is unusually expensive, it may be advisable to equalize the quantities for cutting and filling, and take the material for banks from the adjacent cuttings.

General arrangement, side-widths, &c.—

(15). For the line between stations, the general arrangements shown on the sections,—Appendix A (not printed)—is to be followed, and the side-widths set out accordingly.

(16). Where practicable, for low banks or shallow cuttings, the land taken up for side-cuttings or spoil-banks should be on one side of the line only.

(17). In setting out land for side-cuttings arrangements should be made for berms at suitable intervals to allow convenient access to the line during construction, and to prevent the side-cuttings ultimately developing into water-courses alongside the embankment. A width of 40 feet in a length of 200 feet is generally suitable for this purpose; that is to say, each excavation would be 160 feet long, and separated from the next excavation by an interval of 40 feet of undisturbed earth.

(18). In setting out land for spoil-banks, care should be taken to leave sufficient space for arrangements for drainage and for catch-water drains, where required, to prevent surface water from the adjacent land running down the slopes of the cutting.

(19). The sides of spoil-banks and side-cuttings, next the line, are to be sloped off (as shown on the sections, Appendix A (not printed), before the earth-work is finished, and in setting out side-widths.

the distance allowed to the nearest part of the excavation or spoil must be such as to preserve the specified width of strip of clear unbroken ground *after* this sloping has been carried out.

(20). In arranging the side-widths, the line for the fencing and for the inner edge of side-cutting or spoil should be continued straight in portions as long as practicable. That is to say, these lines should follow the *average* variation in height of bank or depth of cutting over considerable lengths, not to be made to zig-zag to suit the local variation at each chain peg. Where the variation in side-widths would be comparatively unimportant, it will often be advisable to neglect such local variations entirely, and take up the land in a parallel strip for some distance.

Plans to be made—

(21). To enable the Civil authorities to take action for the acquisition of land required for Railway purposes, it is necessary* that proper plans should be made for reference by all concerned.

(22). The scale for these Land Plans should, under ordinary circumstances, be 400 feet to 1 inch; but where this would not admit of sufficient detail being shown with clearness, the scale should be 100 feet to 1 inch.

(23). The data for the preparation of the Land Plans should generally be obtained during the progress of the survey for the location of the line, and the general instructions for the preparation of plans to accompany a project for a Railway, when submitted to the Government of India, are to be held to apply also to plans required for the acquisition of the land necessary for the construction of the Railway.†

(24). The following *additional* information is to be supplied on the Land Plans:—

(*a*) In the case of a Railway constructed by Government, or by a Company under the terms of whose contract land is divided into two classes, 'permanent' and 'temporary,' the plans made out for the first acquisition of the land will show the outer boundary line; and all land, for whatever purpose it may be required, will be taken up as for permanent occupation. This land will be distinguished on the Land Plans by being coloured pink.

N. B.—This rule applies only to the copies of the plans made for the Civil authorities for use on the acquisition of the land, and is not intended to prevent Engineers from marking on their office copies the intended disposition of the land as 'permanent' and 'temporary,' or any other information which may be found convenient for use during construction or for the purpose of the estimate.

As early as practicable, after the line is opened, and it is known definitely what land can con-

* See Land Acquisition Act 1870[1], Sections 6 and 8.
† See Rules for the preparation of Railway Projects.

(1) New Act I of 1894.

veniently be relinquished, the original plans will be corrected (or fresh plans made), showing the boundaries of the land required for permanent occupation ('Permanent Land'), and also those of the land to be relinquished ('Temporary Land'). On these latter Land Plans, the two classes of land are to be distinguished by colour as follows:—

Permanent Land—Pink.

Temporary Land—Yellow.

(*b*) In the case of a Railway constructed by a Company, by the terms of whose contract (or other arrangement with Government) land has to be taken up under special classes A, B, C and D, as defined on page 918 of these rules, or under other conditions of a like nature, the plans made out for the first acquisition of the land will show clearly the boundaries of the land to be taken up under *each* of these classes.

As early as practicable, after the line is opened, the original plans will be corrected (or fresh plans made), showing the disposition of the land as determined after the work of construction is completed.

On these Land Plans, the four classes of land are to be distinguished by colour as follows:—

Class A. Land—Pink.
Class B Land—Yellow.
Class C Land—Purple.
Class D Land—Green.

(*c*) Detached portions of land should be referred to some fixed point on one of the main sheets with distances and compass or other bearings, or such reference to the published maps of the neighbourhood as will ensure a ready identification of the land. A corresponding entry should in each case be made on the nearest main sheet to draw attention to the detached plot.

(*d*) On all Land Plans, whether made out under clause (*a*) or under clause (*b*), the position of the boundary of each class of land is to be determined by dimensions written on the plan; these dimensions to be sufficiently complete to enable such boundaries to be, at any time, readily ascertained or verified.

(*e*) The names of villages to which the land belongs are, in each case, to be written on the plan alongside of the line indicating the village boundary. If the boundary line crosses the Railway line, the names are to be repeated on the other side of the Railway line, and the chainage of the crossing point noted.

(*f*) When boundary marks have been erected for the demarcation of the land occupied by the Railway, the position and corresponding

number of each detached boundary mark is to be shown on the Land Plans.

(25). The Land Plans are to be made up in sets for continuous portions of land, each set being complete for a revenue district or charge of a Collector or Deputy Commissioner (or length of Native State). On each end sheet (first and last) of every set of Land Plans, a sufficient portion of the continuation sheet of the next set should be repeated, to enable the two sheets to be connected or traced together, if required. For each set of Land Plans the sheets are to be numbered consecutively throughout, and the name of the Civil district (or Native State) to which the set belongs, is to be marked conspicuously on *each* sheet.

(26). For a Railway constructed by Government, the minimum number of sets of Land Plans required is two, *viz.*, one for the Civil authorities and one for the Railway. For a Railway constructed by a Company, the minimum number of sets of Land Plans required is three, *viz.*, one for the Civil authorities, one for the Railway, and one for the Consulting Engineer.

(27). Each set of Land Plans is to be signed by the officer immediately responsible for its preparation, and by the Chief Engineer of the Railway. In the case of land required for a line already opened, the Manager will also countersign the plans before sending them on.

(28). Land Plans are to be kept up to date either by adding to the existing plans or substituting new sheets as may be necessary. Each such addition or alteration is to be carefully checked by the officer in immediate charge of that portion of the Railway, and attested by his signature. It is to be understood that the Land Plans at any date must show a clear and accurate record of the land occupied by the Railway on that date.

(29). A complete series of Land Plans for the whole line is to be kept in the office of the Chief Engineer of the Railway.

Acquisition of Land—

(30). All arrangements for the acquisition of land required for the construction of Railway will be made by the local Civil officers.*

(31). To this end each Civil officer in charge of a district, in which land is required for Railway purposes, is to be furnished with particulars of such land, as follows:—

(*a*) A complete set of Land Plans prepared in accordance with the instructions given above.

(*b*) A complete set of Schedules prepared in the form given as Appendix B.

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* This rule is not intended to prevent preliminary enquiries regarding the probable cost of land being made by the Railway officers direct from the owners.

(32). On receipt of sanction for the construction of the Railway, a statement containing the following information should at once be sent to the Secretary to the Local Government or Administration, with a request that the notification required under Section 6 of the Land Acquisition Act of 1870* may be inserted in the local official Gazette, and that the district Civil officers concerned may be instructed to arrange for the transfer of the land required :—

1 of

(*a*) The name of the Railway.

(*b*) A copy of the order of Government sanctioning the construction of the Railway.

(*c*) A brief general description of the route to be followed by the Railway, with the names of the more important villages or towns through or near which it is intended that the Railway shall pass.

(*d*) A list of the Civil districts in which land will be required for the purposes of the Railway, with the approximate area in acres of the land required in each.

(*e*) For each Civil district the name or description of the place or places at which the Land Plans for that district will be available for inspection by the public.

(33). With the statement above specified should also be sent, for the information of the Local Government or Administration, a general index plan to a scale of 1 mile to 1 inch, showing the route to be followed by the Railway.†

(34). On receipt of the information specified above, the Local Government or Administration will publish in the local official Gazette the notification required under the provisions of Section 6 of the Land Acquisition Act of 1870,‡ together with such statements as may be considered advisable under Section 3, clause 1, of the Land Acquisition (Mines) Act of 1885, and will instruct the local Civil officers to arrange for the acquisition of the land required, and its transfer to the Railway.

of

(35). When orders are received for the construction of the Railway, the land required should be properly marked out, unless this has already been done.

(36). Except so far as may be necessary for the proper survey or marking out of the land required, work must not be commenced or damage done, materials deposited, or any excavation or demolition put in hand until the land has been formally made over, or unless approval in writing has been obtained from the local Civil authorities.

(37). Where land required for Railway purposes forms part of a cantonment or camping ground, the Military authorities in the Quarter-Master General's

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† This index plan should be prepared in accordance with the instructions given on page 10 of the Rules for the preparation of Railway Projects under the head 'Index Plan and Section.'

Department should be consulted before steps are taken for the acquisition of such land. *

* *Vide* also G. R. No. 1978, dated 16th March 1893, entry 26, Part I.

(38). In the case of a Railway to be constructed by a Company, all arrangements with the Civil authorities (or with the Political officer for Native States) for the acquisition of the land required will be made through the Consulting Engineer, who will be responsible that the proper procedure is followed, and that the Land Plans and Schedules are drawn up in accordance with these rules. All such Land Plans and Schedules will be furnished by the Company to the Consulting Engineer in triplicate. The Consulting Engineer will countersign all three copies, and will then return one set to the Company and forward a second set to the Civil authorities, retaining the third set for record in his office.

Valuation and Payment—

(39). The valuation of the land and assessment of all claims and payment for the same will be made by the Civil authorities.†

(40). All land for Railway purposes, whether required temporarily or permanently, will be taken up in the first instance as for permanent occupation, and valued accordingly. It is to be understood that the distinction between 'Permanent' and 'Temporary' land or 'Class A' and 'Class B' land, is merely of the nature of a forecast showing what the disposition of the land will probably be on completion of the work.

(41). In the case of a Railway constructed by Government, or by a Company under the terms of whose contract land is divided into two classes 'Permanent' and 'Temporary,' the Railway will, in the first instance, be debited with the full cost of all land which may be acquired, and will afterwards be credited with the amount realised by the sale of such land as may be relinquished.

(42). In the case of a Railway constructed by a Company, by the terms of whose contract (or other arrangement with Government) land has to be taken up under special Classes A, B, C and D, as defined on pages 918—919, or under other conditions of a like nature, 'Class C' land will be acquired by Government and leased to the Company, the rent being fixed at 5 per cent. on the cost of the land, *plus* any Government revenue with which the land may be chargeable. An annual settlement of accounts connected with the re-sale of 'Class C'

† The procedure to be adopted by the Civil authorities and Accounts officers in connection with this work is laid down in Government of India, Financial Department, Resolution No. 1580, dated 29th June 1886[1].

(1) Superseded by G. I., F & C., Resolution No. 2209A., dated 10th May 1895 (G. R. No. 4320, dated 10th June 1895, as amended by G.Rs.No. 755, dated 24th January 1896, No. 6950, dated 4th September 1896, and No. 237, dated 12th January 1897—*vide* entry 31, Section I *supra*)

lands will be made between Government and the Company; the Company bearing any loss owing to diminished value and being credited with any gain arising from enhanced value.* Houses, trees, tanks, or other property, on land which is not provided free of charge, and for which special payment or compensation is necessary, will be paid for at once by the Railway Company. In the case of land provided free of charge, the materials, etc., derived from the 'clearance' of the surface (which then will be at the expense of Government), will be disposed of by the Revenue officers to the best advantage.

Land Relinquished—

(43). Land having been occupied for the purposes of a Railway, should, when no longer required, be made over to the local Civil authorities, who will arrange for its disposal.

Dealings with Native States—

(44). For land required in Native States the procedure laid down in these rules is to be adopted as far as applicable in every respect, the arrangements being made through the Political Officer.—(*See also Appendix F.*)

Demarcation of Land—

(45). The following rules for the demarcation of land have been laid down by the Government of India under Section 13 (*a*) of the Indian Railways Act of 1890 †:—

(*a*) All land permanently occupied for the purposes of a Railway shall have its boundaries defined on the ground in such a manner as to enable such boundaries to be readily ascertained and identified.

(*b*) For this purpose the boundary of the Railway land may be defined by a continuous wall, fence, or ditch, or by detached marks, posts, or pillars.

(*c*) Where the boundary mark is continuous, the boundary of the Railway land is to be on the outer edge of the wall, fence, or ditch; that is to say, the wall, fence, or ditch will be situated wholly on Railway land.

(*d*) Where detached marks, such as isolated posts or pillars, are used, the boundary of the Railway land will pass through the centres of such marks. Between the marks the boundary will in each case be taken in a straight line from the centre of one mark to the centre of the next mark.

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* This rule came into force in 1877, and does not apply to land for which, under the previous rules, an enhanced rent had been paid to allow for deterioration (*see Govt. of India, P. W. Dept., Resolution No. 3755—60 R., dated 16th October 1877.*)

† See Govt. of India, P. W. Dept., Circular No. XIV R., dated 6th August 1890.

(*e*) Detached marks are in no case to be at a greater distance apart (centre to centre) than one-eighth of a mile (660 feet). They are to be of a substantial character, not easily destroyed or moved by accident or mischief, and are to be of such size and form as to be readily found and recognized.

(*f*) Each detached boundary mark is to bear a number, and the position and corresponding number of each detached boundary mark is to be shown on the land plan.

(*g*) Where a fence, wall, or ditch is for convenience situated at some distance within the boundary, and does not mark the actual limit of the Railway land, it will be necessary that, in addition to such fence, wall, or ditch, the actual boundary of the Railway land shall be properly marked and defined in accordance with these rules.

(46). In the case of a Railway constructed by a Company, the expression 'land permanently occupied' is intended to include not only 'Class A' land, but also such 'Class B' and 'Class C' land as may be required for a considerable period. In the event of any 'Class B' or 'Class C' land enclosed by the boundary being afterwards relinquished, the boundary is to be shifted to mark the new limit

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Appendix A.—(*Not printed*).

Appendix B.—Form of Schedule for Land Acquisition.

(For a Railway to be constructed by a Guaranteed Company or by a Company under similar conditions.)

Banda District.
Bilaspur Tahsil.

GONDA-AZIMGARH RAILWAY.

AZIMGARH SECTION.

Schedule showing land required for Railway purposes in the Bilaspur Tahsil of the Banda District.

NAME OF VILLAGE—MANDWAL.

Reference to Plan.		Purpose for which the Land is occupied.	Area of land required.			
Set.	Sheet.		Class A (*Pink*).	Class B (*Yellow*).	Class C (*Purple*).	Class D (*Green*).
			Acres.	Acres.	Acres.	Acres.
Set C.—Banda District.	3	Main line from chainage 36,627 to chainage 38,990, land to be permanently occupied.	4·6663	...	...	...
	3	Same length for side-cuttings.	...	3·130	...	...

Reference to Plan.		Purpose for which the land is occupied.	Area of land required.			
Set.	Sheet.		Class A (*Pink*).	Class B (*Yellow*).	Class C (*Purple*).	Class D (*Green*).
			Acres.	Acres.	Acres.	Acres.
Set C—Banda District—*continued.*	3	Extra land for stacking material, &c., at site of Bridge No. 57.	...	9·5500	...	...
	4	Mandwal Station-yard ...	28·6961	...	...	...
	4	Approach road to Mandwal Station.	...	...	...	·7548
	4	Site for temporary House and Office for Assistant Engineer.	...	5·5096	...	...
	5	Brick-field to north of line opposite chainage 42,350.	...	...	11·2163	...
	6	Main line from chainage 41,440 to chainage 42,728, land to be permanently occupied	2·4389	...	...	...
	6	Same length for side-cuttings.	...	1·5243	...	...
		Totals ...	35·8313	19·7148	11·2163	2·7548

Azimgarh,
17th September 1891.

District Engineer

Consg. Engineer.

Chief Engineer.

Appendix B.—Form of Schedule for Land Acquisition.

(For a Railway to be constructed by Government or by a Company under similar conditions.)

Banda District.
Bilaspur Tahsil.

GONDA-AZIMGARH RAILWAY.

AZIMGARH SECTION.

Schedule showing land required for Railway purposes in the Bilaspur Tahsil of the Banda District.

NAME OF VILLAGE—MANDWAL.

Reference to Plan.		Purpose for which the land is occupied.	Area of land required. (*Pink*).
Set.	Sheet.		
			Acres.
Set C—Banda District.	3	Main line from chainage 36,627 to chainage 38,900, land to be permanently occupied ...	4·6933
	3	Same length for side cuttings	3·1309
	3	Extra land for stacking material, &c., at site of Bridge No. 57	9·5500

Reference to Plan.		Purpose for which the land is occupied.	Area of land required. (*Pink*).
Set.	Sheet.		
			Acres.
Set C—Banda District—*continued.*	4	Mandwal Station-yard...	28·6961
	4	Approach road to Mandwal Station	2·7548
	4	Site for temporary House and Office for Assistant Engineer	5·5096
	5	Brick-field to north of line opposite chainage 42,350	11·2163
	6	Main line from chainage 41,440 to chainage 42,728, land to be permanently occupied .	2·4389
	6	Same length for side-cuttings...	1·5243
		Total ...	69·5172

Azimgarh,
17th September 1891.

Consg. Engr.
(for Company's Ry.)

Executive Engineer.

Manager,
(for open line State Railway).

Engr.-in-Chief.

Appendix C.

RULES LAID DOWN IN 1861 FOR THE ACQUISITION OF LAND REQUIRED FOR RAILWAY PURPOSES BY THE OLD GUARANTEED COMPANIES.

See Government of India, Public Works Department, Circular No. 55, dated 29th June 1861.

1. Land required for Railway purposes may be divided into four classes, A, B, C and D. First, Class A, land which a Railway Company receives free of charge, under the contract with the Government, for permanent occupation. Second, Class B, land also provided free of cost, but only for temporary occupation. Third, Class C, land which the Railway Company has to provide at its own cost. Fourth, Class D, land which does not come directly into the possession of the Railway Company at all.

2. Class A will comprise the land required for the permanent works of a Railway, including the road with its bridges, &c., and all stations, workshops, permanent storehouses and the like, necessary for the line when opened, and which under the contract is to be provided by Government free of cost to the Railway Companies. The occupation of this land by a Railway Company will be so far permanent that it will only cease when their contract is terminated or surrendered and the whole lapses to Government. It is all provided free of charge.

3. Class B will contain land essential for the execution of the permanent works of a Railway, but not required after the completion of the line in part or in whole. It also is provided free of charge; such is land for spoil-banks, for extra excavation to make banks, for river diversion, and

for the storage of Railway material held in stock by the Railway Company, pending the construction of the line, or their despatch to the works.* The occupation of this class of land will be temporary. On its restoration to the Government—the proper time for which will be settled in each case between the Railway officers and the Consulting Engineer—it will be for the Revenue officers to dispose of it to the best advantage of Government.

* This last sort of land is allowed free under the Right Honourable the Secretary of State's letter No. 25 of 30th November 1858.

4. Class C will contain the land which a Railway Company has to provide at its own cost. This is land which is required for the provision or preparation of materials; for purposes contingent on the actual execution of works on the line, or for other miscellaneous objects which the Government recognizes as falling legitimately within the scope of the Railway Company's operations, though not giving the Company a claim to the provision of land free of charge. As a Railway Company is bound to pay for the construction of all works out of the capital, receiving only from Government, without charge, the land on which the works stand, the provision of all materials, and the means of facilitating the execution of all works, are to be at the cost of the Railway Company (a). It is proper to bear in mind, in fixing the rent, that this land will in part deteriorate by the use to which it is put, and in part will not so deteriorate. In all cases, however, it will be most convenient to deal with the land, in the first instance, in the same manner. It will be taken possession of by Government, and handed over to the Railway Company for occupation at a fair rental. When the necessity for occupation ceases, the land will be given up again to Government by the Railway Company, the proper time for this being determined, as under Class B, by the Railway officers and Consulting Engineers.

5. Class D will contain that land which, being required in consequence of the works of a Railway, still does not come directly into the occupation of the Railway Company; it will be provided free of charge. It will be exclusively land for roads; either new roads leading to railway stations, or to permanent store-yards or workshops detached from the main works, or diversions or changes of old roads made necessary by railway works.

6. Inconvenience is likely to arise if Railway Companies are permitted to hold land, on their own account, or otherwise than is above explained. By causing them to rent from the Government all land to which they are not entitled free, in the manner above explained, simplicity in the tenure of

(a) The following words were also in the original rules :—

"In this class, therefore, will fall all land for brick-making, for quarrying ballast,[1] for houses for persons employed on the work, &c. So also land for houses for engine-drivers, and the like, on the line when opened, and for other similar purposes, will come under Class C."

But Her Majesty's Secretary of State for India thought that any particularization in the rule might raise questions as to the power of Government to alter or vary the terms of the contract (a power which the Government has no intention of claiming). It has therefore been thought best to give these words in a note simply for the guidance of the officers of Government and parties interested, as to the construction which Government puts on the contract in regard to certain points of frequent practical application.

[1] In the original rules the words "for roads to works in progress" here found place. They have now been struck out as calculated to mislead. It is clear a road may be required from a site used temporarily for storage of materials itself in Class B. This would carry the road itself into the same class. A road from a brick-field or quarry would be in the same category as the brick-field or quarry, *viz.*, Class C. Whereas a road from a detached but permanent store-yard, although leading "to works in progress," would not the less come under Class D, should such road still be necessary after the completion of those particular works. Thus, *generally*, the circumstances of the tenure of land *at the end of the road furthest from the Railway* will decide the class into which the road itself shall be placed.

their property will be secured, which will be a matter of importance at a future time when the Railway may be transferred to Government. The determination of the value to be paid by the Government for any land not included in Class A, which might be held by a Railway Company, would certainly be, in such event, a great embarrassment.

7. Houses, trees, tanks, or other property on land, which is not provided free of charge, and for which special payment or compensation is necessary, will be paid for at once by the Railway Company. In the cases of land provided free of charge, the materials, &c., derived from the "clearance" of the surface, which then will be at the expense of Government, will be disposed of by the Revenue officers to the best advantage.

8. All land required for a line of Railway will be applied for in continuous portions: the plans will be drawn to a scale of 150 feet to the inch, and the measurements and areas will be recorded in accordance with the fiscal divisions of village estates or mouzahs, parganas, and zillahs, in a schedule, of which a form is annexed, showing in detail the several classes to which the land belongs.

9. The several classes of land will be coloured pink, yellow, purple, and green, respectively, in the plans, and the exact purpose to which each parcel of land is to be devoted will be noticed in the schedule.

10. Detached portions of land should be referred to some fixed point on one of the main sheets, with such distances and compass or other bearings as will enable the land to be identified at once. A corresponding entry should also be made on the main sheet to draw attention to the detached portion.

11. The general correctness of the plans and schedules of the Railway Engineers being attested by the Consulting Engineers to Government, the applications will be forwarded to and dealt with, as may be necessary, by the Revenue authorities under the orders of the Local Government. The Revenue officers are to be held strictly responsible for the regular adjustment by Railway Companies of all charges on account of land, to be determined in the manner above explained.

12. A complete set of Land Plans should be recorded in the Chief Engineer's Office of each Railway, and a copy forwarded to the Consulting Engineer to Government, by whom a duplicate will be given to the Revenue Board, which, in turn, will supply Collectors of districts with transcripts of parts included in their respective zillahs. When it may be found expedient, in order to expedite the making over of the land, to employ a special Land Commissioner for this duty, the Railway Engineers should supply an additional copy of the Land Plan for the use of the Land Commissioner.

13. The Consulting Engineer to Government and the local Revenue authorities will, respectively, be held responsible for the punctual fulfilment of the foregoing orders in their several departments, and for the careful record of plans in their respective offices.

14. All contemplated changes in the land in possession of a Railway Company should be promptly reported by the Railway Agent to the Consulting Engineer to Government, who will notify the same to the Local Government. It will be for the latter to see that the necessary steps are taken by the Revenue authorities for entering such changes in their records, and for carrying out all further proceedings that are requisite on such an occurrence.

15. It will be necessary for the Local Government to see that a correct register and record of title of all Railway

lands is maintained; for the whole of such lands will one day revert to the Crown: also that all rents or payment for clearances, &c., chargeable in behalf of Government against the Railway Company, are duly realized.

16. It is essential that there should be for each Railway *one* set of plans, in a regular sequence, to show all the land; and that the plans of each Railway Company's estate, after they have once been prepared, should constantly be corrected and always be maintained complete.

AMENDMENT OF RULES RELATING TO ADJUSTMENT OF ACCOUNTS CONNECTED WITH "C CLASS" LANDS.*

SEE GOVERNMENT OF INDIA, PUBLIC WORKS DEPARTMENT RESOLUTION NOS. 3755—60 R., DATED 16TH OCTOBER 1877.

I am directed to acknowledge the receipt of your letters Nos. 4645 and 4646, dated the 22nd December 1871, on the subject of the adjustment of the rent and sale-proceeds of Railway class C lands, and to say that the Governor General in Council concurs in the proposals contained in your letter to the Board of Revenue, No. 3976, dated 14th October 1871, *viz.*, that an annual settlement should be made with Railway Companies of all accounts connected with the resale of C lands, the net loss being charged against the Companies, on condition that this rule shall apply to the case of all lands re-sold whenever they may have been taken up, unless (under paragraph 5 of the Public Works Department Circular No. 55 of 1861) a specially high rent has been charged to meet the probable loss by deterioration. The rent of C lands will in future be in all cases fixed at the rate of 5 per cent. on the capital expended, *plus* any Government revenue with which the land may be chargeable.

Appendix D.

LAND REQUIRED FOR DWELLING-HOUSES FOR EMPLOYE'S OF A RAILWAY COMPANY TO BE PAID FOR AS UNDER 'CLASS C.'

Government of India, Public Works Department, Circular No. 16, dated 6th April 1861.

The following extract of orders, passed by the Governor General in Council on a reference from Madras, is circulated for guidance in cases where application may be made by Railway officers for land to build dwelling-houses on, or where the Railway officers propose to build such dwelling-houses on land provided at the cost of the State. It will be seen that, whatever may have been admitted in some such cases hitherto, no claim should in future be recognized for the provision of land for such dwelling-houses at the cost of the State.

Extract from letter to Secretary to Government of Madras.

"I am directed to state in reply that the Government of India cannot admit that dwelling-houses for Engine Drivers or Station Masters, and still less for general workmen, are 'conveniences' under terms of the contract. This sort of accommodation being given or refused is merely a question of wages."

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* This amends paragraph 4 of Public Works Department Circular No. 5 dated 29th June 1861, above.

Appendix E.

SPECIAL RULES ISSUED AFTER CONSIDERATION OF THE CONTRACT OF JANUARY 1880, ENTERED INTO BETWEEN THE SECRETARY OF STATE FOR INDIA IN COUNCIL AND THE EAST INDIAN RAILWAY COMPANY.

See Government of India, Public Works Department No. 534 R. C., dated 9th June 1885.

All distinctions as to classes of land in the possession of the East Indian Railway Company, that existed prior to the 1st of January 1880, shall cease from that date.

2. From and after the 1st January 1880, the East Indian Railway Company, when taking up land, shall pay the value of land, including cost of clearances and compensation, to owners and occupiers, *plus* the capitalised value of the abatement of land revenue and the expenditure necessary in the different processes required in the taking up of the land.

3. The capitalised value of the abatement of land revenue is the amount which, invested in 4 per cent. Government securities, at the market rate of the day, will produce interest equal to the abatement.

4. If the land required for the East Indian Railway Company be the property of the State, its value shall be the value as appraised by the Revenue authorities at the time of its transfer to the undertaking, inclusive of incidental expenditure.

5. All lands required under these rules shall be taken up through the principal Revenue officer of the district within which such lands are situated. If the land be the property of private individuals, payments shall be made for it to its owners in the manner described in Rules 4 and 5 of Chapter 6 of the Civil Account Code. If the land be the property of the State, the principal Revenue officer of the district aforesaid shall complete his valuation and award, and shall communicate the same to the Provincial Accountant General or Comptroller, as the case may be, for recovery from the East Indian Railway Company.

6. The amounts declared recoverable from the East Indian Railway Company in respect of lands taken up under these rules, shall be adjusted according to Rule 6, Chapter 62, of the Civil Account Code.

Appendix F.

PROCEDURE TO BE FOLLOWED IN THE ACQUISITION OF LAND IN NATIVE STATES REQUIRED FOR QUARRYING FOR THE PURPOSES OF A RAILWAY.

Government of India, Public Works Department, Circular No. XXVIII Railway, dated 7th November 1882.

It having been brought to the notice of His Excellency the Governor General in Council that it not unfrequently happens that local Railway officers obtain access to land in Native States for quarrying and other purposes of the like nature, without reference to the Native States concerned, and that the procedure often gives rise to misunderstandings as to the terms on which such land is to be held and used by the Railway, His Excellency in Council is pleased to direct that in future no quarry is to be opened outside the limits of the land made over to the Railway in any Native State, until the

permission of the Native State or Darbár concerned shall have been obtained by local Railway Officers through the Political officer attached to the State. In short, the procedure followed in connection with the acquisition of land in British territory should be observed, except that, instead of the land being acquired under the Land Acquisition Act. (*Act X of 1870*), it will have to be obtained through the Political officer on such terms as may be agreed upon with the Darbár after the submission of the necessary land plans.

(G. I., P. W. D, No. VI (Railway), dated 7th July 1892; *vide* G. R. No. 8379, dated 25th October 1892.)

7. (1) The scales for land plans laid down in paragraph 22 of the revised rules relating to the acquisition of land prescribed in Government of India Circular No. VI (Railway,) dated 7th July 1892, are intended to apply only to new branches or lines of Railway, and not to existing lines on which a different scale has been in force.

(2). Under the procedure laid down in paragraphs 30 to 38 of the revised rules referred to, all land should be acquired through the Civil authorities, with whom it rests to decide whether any land shall be acquired by negotiation, or whether the provisions of the Land Acquisition Act should be resorted to.

(3). All land plans should be countersigned by the Consulting Engineer after he has approved of the proposals for acquiring the land and before their transmission to the Civil authorities, *vide* paragraph 11 of Appendix C to the revised rules above quoted. All subsequent alterations in the plans that may have become necessary should also be duly authenticated in any convenient and sufficient way—*vide* paragraph 28 of the revised rules.

(4). The Government of Bombay have not considered it necessary hitherto to issue any notification under Section 4 of the Land Acquisition Act, to enable trial surveys to be undertaken, but the district Civil and Political officers have always been instructed to render any assistance in their power. Cases which have arisen in other parts of India have shown the expediency of conforming to the law, and of issuing notifications under Section 4 of the Act before entering upon lands for the purpose of surveys, &c., and without such notifications officers employed upon surveys or reconnaissances are liable to be treated as trespassers. At the same time the Government of India have no wish to interfere with the discretion of Local Governments in the matter.

(G. I., P. W. D., No. 629-R. C., dated 17th June 1893; *vide* G. R. No. 5405, dated 27th July 1893.)

8. The cost of all lands provided, whether for the temporary or permanent use of Railways, falls either immediately or ultimately on Government, and under these circumstances, the capitalization of the Local Fund Cess on such lands would amount to a bonus to Local Funds at the expense of public revenues, and is inadmissible on the principles laid down in Government Resolution No. 9094, dated 18th November 1884. (G. R. No. 7887, dated 26th October 1893.)

PART VI.—ACQUISITION OF LANDS IN NATIVE STATES.

1. (1) The following principles which are generally maintained by the Government of India in dealing with acquisitions of land from Native States, should be ordinarily followed in determining the form of compensation for lands acquired from such States:—

(2). If the work under construction is not only executed at the cost of British revenues, but is also directly beneficial to the Native State, as in the case of a Railway, the Government of India expect that the land will be given free of cost, together with full jurisdiction, both Civil and Criminal, over it. Where, however, the work will only benefit British subjects and where compensation must be paid for land acquired from a Native State it is a rule to pay for the value of the land in a lump sum, and not by exchange of other lands. In fixing the lump sum it is usual to calculate the value at twenty times the assessment which would be levied on similar lands in British territory. To this last rule there must necessarily be exceptions, but the principle of paying the value in a lump sum is one which it is desirable to maintain both for Financial and Political reasons.

(G. I., For. Dept., Nos. 1117-I., dated 9th April 1885, and 1289-T., dated 1st April 1888; *vide* G. Rs. Nos. 4149, dated 23rd May 1885, and 2402, dated 21st April 1888.)

2. Certain lands having been acquired in the jâghir of a Native Chief for a public purpose, and the lump sum due by Government having been determined, the payment was commuted by the Local Government into a perpetual remission of a portion of the tribute payable by the Chief. In calculating the amount of remission, the annual value of the cash payment due by Government was estimated at 5 per cent. It was observed by the Government of India that in thus estimating the interest due by Government on the capital sum, and in commuting a lump payment into a perpetual charge on the Indian Revenues, the Local Government exercised an authority which required the sanction of the Government of India in the Financial Department. In addition to this it appeared to the Government of India that the proceedings of the Local Government involved also a modification of a Treaty payment which required a reference to the Foreign Department. (G. I., For. Dept., No. 1117-I., dated 9th April 1885; *vide* G. R. No. 4149, dated 23rd May 1885.)

PART VII.—COMPENSATION FOR INA'M AND MIRA'S LANDS, AND LANDS HELD UNDER SURVEY SETTLEMENT.

1. The principles upon which compensation should be offered for inám lands taken up for public purposes have been laid down in Government Resolution No. 4483*, dated 31st December 1858. It was not intended to give Inámdárs ten years' survey rental in addition to lands in exchange elsewhere; nor on the other hand would it have been just to treat the Inámdár occupant of his own land in the same manner as the Inámdár who has a right to the assessment only. (G. R. No. 1085, dated 17th March 1860.)

* Printed at page 375 of the Circular Orders of the Revenue Department, Bombay, 1860.

2. Holdings in inám are compensated by twenty years' purchase, including all rights. To give twenty years' compensation for mirás, which does not, like inám, convey the right to the assessment, seems unreasonable. On the other hand, to give holders in mirás twenty years' purchase, while holders of more than five years under the Survey Settlement receive only five years' purchase, is to raise the value of the former most unduly, and to depreciate the value of the latter most unfairly. The utmost that need be allowed to mirás holdings is fifteen years' purchase, and this should be the rule in future settlements. With regard to holders under the Survey Settlement it has been decided by the Resolution of 31st December 1858 that the offer should vary from 5 to 10 years, but on reconsideration the correctness of the principle on which the Resolution was passed is open to question, for, as the survey leases are renewable, a man's claim becomes greater the longer he occupies; and as improvements such as wells, &c., are compensated for separately, the length of occupancy should rather be taken as a test according to which the rate of compensation should be increased. Accordingly, in supersession of former orders, the following should be the ordinary rule, leaving the Collectors discretion to deal specially with special cases. All holders under the Survey Settlement for more than five years, but less than ten years, to receive five years' purchase. For more than ten, but less than fifteen years, to receive ten years' purchase. Holders for upwards of fifteen years to receive fifteen years' purchase, the same as will in future be offered to Mirásdárs. (G. R. No. 2280, dated 23rd June 1860.)

3. (1) As regards the reduction of the judi in cases in which inám lands other than service inám lands are taken up or acquired for a public purpose, the following principles should be adopted:—

(*a*) The Inámdár is owner of the entire profits of the land taken up, except the judi. If he receives compensation equal to the capitalized entire profits, he is entitled to no reduction of the judi thereon.

(*b*) If he receives compensation equal to the capitalized profits less the judi thereon, he is entitled to a reduction equal to the judi thereon.

(*c*) If he gives up the land without compensation he is no longer liable for the judi thereon, and is entitled to a reduction equal to the judi thereon.

(*d*) In the cases of (*b*) and (*c*), Government would have a claim to receive the judi on the land or its capitalized value from the party to whom the land is transferred.

(*e*) In any case, Government should clearly not be mulcted in the portion of the assessment which they did not receive and which belonged to the Inámdár.

(2). The case of service lands is different. There the assessment is what Government allowed to the holder in return for service, and it reverts to Government when he relinquishes the land. (G. R. No. 4547, dated 6th June 1885.)

PART VIII.—INTERPRETATIONS AND LEGAL OPINIONS.

1. The following opinion of the Advocate General, Calcutta, dated 11th December 1867, which was passed when Act VI of 1857 was in force, was forwarded to all Collectors and Commissioners for information :—

"It is quite settled with regard to the compulsory taking of land by Railway Companies at Home that the service of the notice constitutes a binding contract. It is equally clear that, under the Indian Act, Government cannot decline to take the land after the Collector has made an award or directed a reference; the reason being (as I take it) that as soon as the award is made, or reference directed, all voluntary agreement between the parties as to the terms of purchase is at an end. Whether the earlier date, *i. e.*, that of the issue of the declaration under Section 2, is that at which Government must be considered to become conclusively bound, is a point on which, notwithstanding the English cases, I have long entertained great doubt.

"The conclusion, however, to which I have come is that the taking of the land becomes compulsory on the issue of the declaration. I do not think Section 5 could be construed to mean that after the Collector on the one side, and the owner on the other, had agreed to a price (an agreement by which the owner would certainly be bound) the Collector could rescind the agreement; at any rate, if he could, it would only be in order that the price should be settled by arbitration. And if Government are under the 5th Section bound to do one thing or the other, they must be so bound by something precedent, which can only be the issue of the declaration."

(G. I., H. D., No. 1571, dated 19th December 1867; *vide* G. R. No. 71, dated 8th January 1868.)

2. A perusal of Sections 8 and 9 of the Land Acquisition Act shows clearly that its provisions are intended to apply to land of which the persons entitled thereto are in possession. The Legislature did not contemplate that any Department of Government would enter upon land unauthorizedly and retain possession as a trespasser; and then afterwards seek to acquire a legal title thereto; and the Act, of course, makes no provision for such a case. Nevertheless there is no legal objection to measures being subsequently taken for acquiring such land under the Act. If it is possible, it would be expedient that possession should be restored to the rightful holders before such measures are set on foot, but this is not indispensable. In any case the acquisition will count only from the date on which the Collector lawfully takes possession under Section 16 or 17 of the Act. The Act does not empower the Collector or other officer when making an award of compensation under it to settle damages for trespass previous to the legal acquisition of the land. For this, unless the Collector and the parties can come to terms separately, an action will lie against Government. (L. R. No. 1018, dated 30th July 1883; *vide* G. Rs. Nos. 5879, dated 8th August 1883, and 441 dated 17th January 1884.)

3. Copies of the following report of the Legal Remembrancer were circulated to the Commissioner in Sind, the Commissioners of Divisions, and the

Collectors for information with reference to the opinions of that officer (No. 1018 of 1883) given above :—

"From the 2nd paragraph of the Legal Remembrancer's memorandum No. 1018 of the 30th July 1883, it appears that the Hon'ble Mr. Naylor held that under certain circumstances a good title could be secured to Government under the Land Acquisition Act notwithstanding the previous illegal occupation of land by Government.

"2. In the present case there is nothing to show that Government ever took possession illegally of the land in dispute at present occupied by the P... market. It seems merely to have assigned its interest, such as it might be, to the Municipality, and that body took possession and built on the ground without regard to the rights of T. M. Under these circumstances, as the land is not in the possession of Government at present, I can see no legal objection in the wording of the Land Acquisition Act to its acquisition for a public purpose notwithstanding that purpose may be its use by the Municipality as a market.

"3. Although the Municipality has heretofore been in occupation of the land as a trespasser, it seems to me competent to Government, if it thinks fit, now to remedy the defect of title by taking up the land for its use in the manner proposed, subject, of course, to the payment by it of such compensation as may be awarded to T. M. or any other claimant. Had Government itself been the trespasser, possibly the case might have been different, but this is a point on which I need express no opinion as it does not arise."

(L. R. No. 1585, dated 15th December 1887; *vide* G. R. No. 223, dated 11th January 1888.)

4. The following opinion was recorded by the Remembrancer of Legal Affairs on the question whether a reference under the Land Acquisition Act can be made after possession has been taken :—

"(1) No definite ruling of any authority can be obtained on the subject without a judicial decision. Any opinion I might form on the subject would be unsafe as a guide for future action, and the only value of my remarks could have would be that of arguments which might be submitted to the consideration of the Courts.

"(2) It is unquestionably irregular and illegal to take possession, in the absence of an agreement, before reference to the Courts, unless a direction to do so has been given by Government under Section 17 of the Act. Possession so taken would be mere trespass, and Section 16 would not operate to vest the land so improperly taken, in Government.

"(3) But as the land does not vest in Government, and the title of the prior owner still subsists, it might still be argued that it is open to Government to acquire it, although by title thus subsequently acquired, Government could not validate the action previously taken or avoid liability for damages for the misfeasance or trespass up to the date of acquisition.

"(4) The possession previously taken is, it might be urged, a mere nullity so far as the rights of Government are concerned, and no acquisition has been made. The land is in the possession of the Collector, but has not vested in Government. It is therefore still open to Government to acquire it. The illegal act of the Collector or other officer does not deprive Government of this power, but only gives rise to a liability in respect of the previous illegal occupation.

"(5) As I have already observed, however, this is a matter for the Courts to decide, and all I can do is to suggest arguments and not to submit a course of action to be relied on as curing irregularities in procedure.

"(6) I think the opinions attached to Government Resolution No. 223 of 11th January 1888 and No. 441 of 17th January 1884, are not irreconcileable with the position I have suggested. Government cannot convert by subsequent acquisition the past illegal occupation of their officers into a legal holding. But not having acquired, I think it is still open to them to acquire under the Act. And as immediate possession in the instance under reference is necessary, I think an order under Section 17 directing the Collector to take such possession is advisable.

"(7) It is not stated in the papers whether any declaration has yet issued under Section 6. Apparently it has not. I think that might now be done, and the reference to the Court made in due form.

"(8) The liability for damages in respect of the previous illegal occupation would still subsist, but I think they would be assessed at a very inconsiderable sum, as no serious injury can be sustained by the occupation if the acquisition is legally completed."

(L. R. No. 923, dated 27th July 1889; *vide* G. R. No. 5707, dated 6th August 1889.)

5. Section 17* of Act X of 1870 authorizes the Collector, if so directed by Government, to take possession before reference or award of (1) *waste* or (2) *arable* land *only*. The attention of Collectors is drawn to this limitation which should not be overlooked. (G. R. No. 2902, dated 28th April 1890.)

* Cf. Section 17 (1) of Act I of 1894.

6. Section 17 of the Land Acquisition Act was intended to limit the power of Government to direct the taking of immediate possession to the cases of lands which were either wholly unoccupied (waste) or else capable of being used for cultivation only (arable). *Expressio unius est exclusio alterius*, and the Legislature evidently contemplated that no summary dispossession should be allowed when there were buildings used as dwellings or for the custody of property. It was clearly thought undesirable that people should be turned out of their houses or have their goods disturbed without notice sufficient to give them time to obtain other accommodation. (L. R. No. 646, dated 7th June 1890; *vide* G. R. No. 4112, dated 12th idem.)

7. It is not optional with Government or with the officer appointed to acquire land for a canal to proceed under the Irrigation Act, when the Land Acquisition Act is the enactment properly applicable. The Irrigation Act provides only for the award of compensation "in respect of any substantial damage caused by the exercise of any of the powers conferred by that Act" (*vide* Section 31); and Sections 38 and 39 apply to all *such* claims for compensation, excepting claims of the nature specially provided for in Sections 34 and 35. The acquisition of land for canal purposes is not made in the exercise of any power conferred by the Irrigation Act. (L. R. No. 590, dated 5th May 1883; *vide* G. R. No. 4105, dated 30th idem.)

8. The declaration required by the Land Acquisition Act cannot properly be made with reference to any lands which it is intended to reconvey to

individual persons for the erection of buildings for private occupation, as this use does not come under the definition of a public purpose. The language of the Act is wide, but its provisions authorize only the taking up of lands which it is intended afterwards to set apart for the use of the public. (G. R. No. 2337, dated 12th June 1869.)*

9. The Land Acquisition Act cannot be used to acquire land for private residences. (G. Rs. Nos. 8202, dated 17th October 1884, and 5531, dated 8th July 1885.)*

†Sec. 49 of Act I of 1894.

10. When the owner of property makes known his desire under Section 55† of the Land Acquisition Act, 1870, there ought to be a fresh notification under Section 6 concerning the entire property, if Government determine to take up the whole. The words of Section 55 are "the provisions of this Act shall not be put in force for the purpose, &c.," and the issue of a notification under Section 6 is one of the provisions of the Act. (L. R. No. 478, dated 13th April 1886; *vide* G. R. No. 3508, dated 14th May 1886.)

11. A person who, when land is being acquired under the Land Acquisition Act, says that the land is his, but puts in no claim for compensation for it, surrenders any right he may have in the land and is no longer 'a person making a claim in respect thereof.' The Collector, without deciding upon the merits of such person's alleged title, should proceed with the enquiry as if that person had not appeared at all. (L. R. No. 1169, dated 7th September 1886; *vide* G. R. No. 6971, dated 30th idem.)

12. (1). All property is held subject to the general laws of the State, and a contract cannot set them aside. The power vested in the State of compulsory acquisition of land for public purposes, is part of the right known to American jurists as "Eminent Domain," which Wharton defines in his Law Lexicon as "the right which a Government retains over the estates of individuals to resume them for public use" (*vide* also Brice on *Ultra Vires, passim*). The Legislature does not exempt any tenure whatsoever from this liability to resumption on compensation given which is a liability necessarily incident to all tenures in all civilized societies.

(2). The case of *Baily* v. *De Crespigny* (4 L. R., Q. B., 180) shows that a power conferred by the Legislature for compulsory acquisition is to be regarded as a "*vis major*" dispensing with the specific performance of contracts which it renders impossible of performance. (L. R. No. 1235, dated 23rd September 1889; *vide* G. R. No. 7230, dated 26th idem.)

13. (1). Payment of compensation for lands taken up under the Land Acquisition Act is not considera-

* These orders were passed when Act X of 1870 was in force. In Section 3 (*f*) the expression "public purpose" is defined to include the provision of village-sites in districts in which the Local Government shall have declared by notification that it is customary for Government to make such provision.

tion on account of the creation, declaration, assignment, limitation or extinction of a right, title or interest. The payee's right, title and interest are extinguished by the operation of the law, and the payment is not consideration for the extinction of title, but compensation fixed by an award for losses of various kinds sustained in consequence of the compulsory acquisition. The title is extinguished or assigned, not because of the payment received, but because of the exercise of statutory powers. A receipt on payment, if taken, would, without registration, be evidence admissible to prove the satisfaction of all claims between the parties, and the actual payment of money is a fact always susceptible of proof by oral evidence without production of a written or registered acknowledgment. No document or registration therefore is necessary.

I. L. R., 4 B., 235.
Do. 5 B., 181.
Do. 2 B., 489.
7 M. H. C. R., 1.

(2). The award evidences the *amount* of compensation. The title is extinguished on the making of the award or reference to the Court (if all the preliminary conditions have been observed). The payment of the money not being the ground on which the title has vested in Government, no acknowledgment of its receipt requires registration.

(L. R. No. 1183, dated 12th September 1889; *vide* G. R. No. 9767, dated 24th December 1889.)

14. Section* 56 of the Land Acquisition Act (X of 1870) puts Municipalities and Companies upon an equality in the matter of charges, and Municipalities can be fairly charged with the pay of surveyors employed in measuring lands acquired for municipal purposes under the Land Acquisition Act. (G. R. No. 9009, dated 17th December 1890.)

* *Vide* Section 50 (1) of Act I of 1894.

15. (1). A distinction is to be drawn between lands acquired by amicable contract and lands taken by compulsory powers.

(2). The ownership of lands obtained by private contract for the general purposes of an undertaking depends entirely upon the contract entered into or the conveyance made so far, that is, as the grantor is concerned. But the Municipality hold all property of whatever nature or kind soever which may become vested in them as trustees for the purposes of the Act (Section 17, Bombay VI of 1873), and would be precluded from giving it away in such a manner as to deprive the interests committed to their charge of all benefit therefrom.

Brice, *Ultra Vires*, page 110.

(3). The sanction of the Commissioner would be necessary to the validity of any alienation for a term exceeding seven years, made subsequent to the coming into force of Bombay Act II of 1884.

(4). But if the transfer by the Municipality took place before such sanction was necessary or after it was obtained, then the sale rent-free of the land so acquired, if it were surplus land not required for

the special purposes of the Municipality, would not be open to objection. For corporations, though they can acquire lands only in such amounts as may reasonably be required for carrying out the object of their creation, may, if they have *bonâ-fide* acquired too much, utilize the surplus by sale or lease in the way most advantageous to the corporate interests, and the proceedings of corporations for public purposes in this respect will be scanned much less strictly than in the case of corporations acquiring for their own special benefit.

Brice, *Ultra Vires*, page 108.

Brice, *Ultra Vires*, page 109.

(5). It does not necessarily follow that to capitalize rental in an out and out sale would be less advantageous to the Municipality than to reserve a uniform rent.

(6). The value of the exemption would in such case probably enter into the price realized.

(7). But with lands acquired by compulsory powers conferred by statute the case seems to be somewhat different. Brice says: "If lands be taken compulsorily, the rights as to ownership of the corporation and of the other parties will depend upon the conveyance and the Acts of Parliament giving the compulsory powers read together."

Ultra Vires, page 110.

(8). The Land Acquisition Act contemplates the exercise of compulsory powers of acquisition for public purposes only. It is, therefore, *ultra vires* for a Municipality to devote to the private uses of individuals land acquired compulsorily for public purposes.

(9). In the case noted in the margin, Pollock, C.B., speaking of a Parliamentary corporation, said: "It is a corporation merely for the purposes for which it is established by Act of Parliament, and it has no existence for any other purpose. Whatever is done beyond that purpose is *ultra vires* and void," and Channell, B., said: "The corportion was called into existence for a particular purpose and had no capacity to take or make a grant for all purposes."

The National Manure Company v. *Donald*, 28 L. J. Exch., 185.

(10). But the Courts will put a reasonable and business-like construction upon the term "purposes" and therefore they will not interfere to restrain a corporation from dealing with its lands unless it is clearly shown to be inconsistent with the conditions for and upon which they were acquired.

Brice on *Ultra Vires*, page 116.

(11). No corporation may use its compulsory powers for any purposes whatever other than those expressly set forth in its constating instruments or necessarily deducible therefrom, but "a corporation carefully and *bonâ fide* exercising its privileges is not liable for damage arising thereby.

Brice on *Ultra Vires*, page 500.

(12). The constating instruments in the case of a Municipality acquiring land compulsorily are of course the Bombay District Municipal Acts (Bombay VI of 1873 and II of 1884) and the Land Acquisition Act, and under these Acts the powers are conferred for public purposes and more especially for the public health, convenience and safety of the residents in the municipal area. It would therefore, I submit, be improper and illegal for a Municipality to invest Municipal Funds in the purchase of house sites with a view to speculative profits on resale. But if a Municipality had by *bonâ fide* miscalculation acquired more land than it required for public or municipal purposes, there would be no objection to its disposing of the surplus with the proper sanction for the general benefit of the Municipal Funds. It seems that a wide and liberal construction will be put upon the powers vested in bodies such as Local Government Boards, Municipal Corporations, &c., whose duties are the accomplishment of public improvements. * * * In order to avoid taxing the public there may well be permission granted to a corporation to take more land than is actually necessary for the purpose of making certain specified improvements, and by a sale of the superfluous land rendered more valuable by the improvements themselves, to raise funds for the execution of a great public work. This may be admitted, but it only amounts to this, that bodies entrusted with powers for the public benefit will, like persons having analogous powers for their own advantage, under ordinary circumstances, be deemed the proper and only judges of the best method of utilizing such powers for the end designed.

Brice, *Ultra Vires*, page 517.

(13). In *Galloway* v. *Mayor and Commonalty of London* (1 H. of L. 34) the Lord Chancellor Lord Cranworth said: "The principle is this, that when persons embarking in great undertakings, for the accomplishment of which those engaged in them have received authority from the Legislature to take compulsorily the lands of others, making to the latter proper compensation, the persons so authorized cannot be allowed to exercise the powers conferred on them for any collateral object, that is, for any purposes except those for which the Legislature has invested them with extraordinary powers." "The Courts should prevent them, when the Legislature has given them power to interfere with private property for one purpose, from using that power for another." But further on Lord Cranworth drew a distinction between the case of a corporation for profit, such as a Railway Company, "when the Legislature has no concern with the question as to how the persons embarking in the undertaking are to obtain funds to pay for the construction of the Railway," and the case of a Municipal Corporation undertaking improvements. As to the latter case he observed: "When they have made a new or widened an old street, they will necessarily have incurred a very great expense for which they can

get no return. The new or improved street is dedicated to the public and, unlike the Railway, yields no profit to those by whom it has been made," and "to meet this difficulty" the words of the Legislature were liberally construed as impliedly authorizing the taking of more land than might be absolutely necessary to effect the desired improvements, and as enabling "corporations to reimburse themselves" by sale of the surplus property increased in value by the improvements made.

(14). The doctrine of *ultra vires* supposes that a corporation acquires property for its own use, neither more nor less than it needs, with the intention of utilizing the same by its own agents, and that it does not *ab initio* propose to transfer such property to others. But "a corporation may temporarily let off or transfer to third parties such part of its estates or assets as it is unable, from special circumstances, to make an immediate advantageous use of," and may sell such surplus property or utilize it otherwise for any purpose not outside its powers unless expressly restricted therefrom.

Brice, *Ultra Vires*, 133.

Brice, *Ultra Vires*, 143.

Brice, *Ultra Vires*, 145.

(15). A Municipality cannot sell land vested in it without sanction from the Commissioner (Section 15, Bombay II, 1884). If that sanction be accorded, there is no restriction in the Acts to prevent them from making the transfer rent-free.

(16). That in ordinary cases of land belonging to Government the sanction of the Government of India is necessary to a rent-free transfer in perpetuity, does not appear to me to affect the rights or powers of a Municipality to deal with their surplus lands in the way that is really most beneficial for the interests of the Municipality. That rule refers only to land which is at the disposal of Government and which is not the property of individuals or of aggregates of persons legally capable of holding property, and is not a restriction operating on the powers of such individuals or such aggregates over property vested in them.

(17). It is of course, however, the duty of the Municipality in such transactions to have due regard to the permanent interests of the Municipal Fund. But if they do not neglect that duty, and if by an out and out sale they can realize as much as by a lease reserving a yearly rent, it does not appear that anything beyond the necessary sanction of the Commissioner would be wanting to validate such transfer.

(L. R. No. 468, dated 3rd April 1891; *vide* G. R. No. 2727, dated 20th idem.)

16. The following legal opinions were communicated by Government to all Collectors and Commissioners for information :—

"With reference to the acquisition proposed in the accompaniments to Government memorandum No. 9027 of 17th

December 1890, I have the honour to submit my opinion as follows.

"(2). I think there is no objection to the acquisition by Government of land which has merely been assigned as a wage fund from which the performance of certain religious services may be remunerated, if other adequate provision is made for such remuneration.

"(3). The power of Government would no doubt be open to question to make such acquisition if the *land itself* had been dedicated to religious uses, as for instance, if it had become *wakf* by conversion into a graveyard, or as the site or precincts of a mosque, in respect of which as *res religiosæ*, or *res sacræ*, the right of the State to exercise its power of eminent domain might be held to be excluded.

3 B. H. C., P. J. for 1887 and 2 Borrodaile's Reports, page 74.

"(4). But when land is held merely as a source from which services are to be compensated, the dedication to religious uses extends virtually to the marketable value of the property only, and if on the requisition of the State that is replaced in another form, so as to fulfil the purposes of the trust on which it was held, I do not think the principle which renders religious endowments inalienable would be infringed.

I. L. R., 5 B., 393.

"(5). I am, however, unable to find any authorities on the point, and if Government consider it open to doubt and of sufficient importance, the opinion of the Advocate General might perhaps be taken.

"(6). The land in question has probably been held on a tenure of successive life estates and the corpus of the compensation, whatever form it may take, should, I think, be secured as the Collector suggests from alienation by incumbents for the time being.

"(7). If there is any objection to the permanent alienation of the land in question, I would submit that it might be acquired temporarily under Section 43 * of Act X of 1870. Bombay Act VI of 1873, Section 23, contemplates the temporary as well as permanent acquisition of land by Government on behalf of a municipality. There can be no doubt as to the power of the holder to alienate his own interest in the land which furnishes his remuneration, and the three years for which temporary acquisition may be made under Section 43 of Act X of 1870 is not likely to exceed the holder's life interest.

* Cf. Section 35 of Act I of 1894.

I. L. R., 6 B., 596.

"(8). It might be advisable to insert in the notification after the words 'Abu Ahmed Mawlávi Yar Mahomed' some such words as the following 'as the source from which the religious services to be performed by him are remunerated'."

(L. R. No. 1902, dated 31st December 1890.)

"With reference to memorandum No. 369 of 1891 of the Revenue Department, dated January 16th, 1891, and desiring my opinion as to the acquisition by Government under Act X of 1870 of land at Dhulia said to have been appropriated or assigned for the remuneration of certain Mahomedan religious services, I am of opinion as follows:—

"(2). I see no reason whatever to doubt the authority of Government to acquire this land under Act X of 1870, whether it has been merely appropriated or assigned for such remuneration, or has actually become wakf or religious property. I am unable to concur in the view expressed by the Acting Legal Remembrancer in his letter No. 1902 of 1890, paragraph 3, that the right of the State to acquire the latter class of land may be held to be excluded. I know of no exception to the authority of Government to acquire land under Act X of 1870 whether or not such land be alienable or inalienable as between private persons; nor do I see why the doctrine of 'eminent domain' (which it is not necessary to resort to) should

not apply to property so inalienable; *vide* Vattel's Law of Nations (1834), page 111. Practically this doctrine has in modern times been superseded by Statutory enactments. In England churchyards have been not unfrequently acquired under the Land Clauses Act and similar statutes, *vide Hilcoat* v. *the Archbishops of Canterbury and York*, 10 C. B. 327, and *Stebbing* v. *Metropolitan Board of Works*, 6 L. R. Q. B., 37.

"(3). No doubt it will be incumbent on those charged with the acquisition of such land to take due care that the purchase money be duly applied for the purposes to which the land to be acquired was itself devoted."

(Adv. Gen. No. 8, dated 19th January 1891; G. R. No. 2933, dated 29th April 1891.)

NO 135
14/3/1909

LAND RECORDS AND AGRICULTURE.

PART I.—RECRUITMENT.

1. The Secretary of State has no objection to act in special cases in the spirit of the following proposals made by the Government of India in their Despatch No. 10, dated 1st September 1883; but he does not consider it advisable to lay down any such general rule as is contained in the beginning of clause 2, or to make provision other than with reference to the probable requirements of the Agricultural Departments. In other words, while refusing to assent to the suggestion as to the service generally, he is willing to grant facilities for the study of agriculture in individual cases, so as to provide a body of trained officers from whom, as occasion required, the staff of the Agricultural Departments might be recruited. The Local Governments should submit special recommendations whenever they deem it for the good of the service that any particular officer should avail himself of the proposed opportunities for agricultural study in Europe. Such recommendation should be made only with reference to the prospective demands of the Agricultural Department, and the Secretary of State will then deal with each case on its merits:—

(1) That the rule, which restricts furlough to officers who have served at least eight years in India, be so far relaxed as to allow a Local Government to select, for the contemplated training, any officer of not less than five years' active service who is willing to avail himself of furlough. It seems desirable that the training should be given at an early period of an officer's career, in order that he may have fuller opportunities of turning it to practical advantage hereafter in India. If the selection be confined to officers of eight years' standing and over, the field of choice is reduced, and the selected officers may not improbably profit less from the training than they would have done had it been given at an earlier age.

(2) That each Local Government should be authorized to select one officer every two years and the minor administrations one every four or five years, within the prescribed limits of service. The officers so selected would be considered to be placed on furlough to England on ordinary furlough allowances and would be required to proceed to some suitable college in England, and there go through a complete course of study in agriculture. As the course at such institutions appears usually to last for two years, it would be necessary to grant furlough to this amount to every selected officer, even though it might not be wholly due to him under the ordinary rules, and even though the officer may not have rendered three years' continuous service according to the definition of the phrase "continuous service" in the Codes of the Financial Department. We propose that any officer who succeeds in obtaining a diploma or equivalent certificate of competence should be re-imbursed his college fees and be allowed to count one year of the course as service for pension. We would not grant these concessions to any officer who fails to acquit himself with credit at the institution to which he is deputed. The selection in India would of course be confined to officers who have already shown practical application for and interest in agriculture, and the training would naturally qualify them for em-

ployment in the Agricultural Department. But we would have it clearly understood that the attainment of a diploma or certificate would not give the holder any specific claim to employment of this description on his return to India, as it would be undesirable to fetter in this way the discretion of the Local Governments. Whether or not the officer be eventually employed as a Director or Assistant Director of Agriculture, the training would generally be useful to him in any executive capacity, and to the State it would be well worth the moderate inducements which we propose to offer.

(S. of S. Nos. 137 (Pub.), dated 13th December 1883, and 53 (Rev.), dated 10th July 1884, and G. I., R. & A., Nos. 38-A., dated 13th March 1884, and 100-A., dated 27th August 1884; *vide* G. Rs. Nos. 2778, dated 2nd April 1884, and 7425, dated 17th September 1884.)

2. Great care should be exercised in the selection of officers to undergo an agricultural training in England. No officer should be selected who is not considered to have a special aptitude for the duties required in the Agricultural Department.

The necessity for confining the number of recommendations within reasonable limits should also not be overlooked. The object of the training is to provide a body of trained officers from whom, as occasion may require, the staff of the Agricultural Department may be recruited.

No officer who does not complete the agricultural course and receive a diploma will be entitled to the privileges offered; and it is not contemplated that every officer after obtaining the diploma of Cirencester College should on his return to India be enabled to claim, as a right, an appointment in the Agricultural Department.

(S. of S. No. 53 (Rev.), dated 10th July 1884, and G. I., R. & A., No. 100-A, dated 27th August 1884; *vide* G. R. No. 7425, dated 17th September 1884.)

3. The diploma of the Downton College of Agriculture may be accepted as of equal value to that of the Royal Agricultural College at Cirencester for the purpose of Government patronage in regard to Indian agricultural students. (G. I., R. & A., No. 44A-91-2, dated 7th May 1888; *vide* G. R. No. 3802, dated 11th June 1888.)

PART II.—SALARY, FUNCTIONS AND DUTIES OF THE DIRECTOR.

1. The office of Director* of Agriculture is one of observation and experiment, and it is not expedient to begin by attempting to lay down exact rules and forms to regulate the duties. Everything bearing on agricultural prosperity and decadence is within his province, and subject-matter for his suggestions. But it is necessary to define the position of the Director relatively to other officers and departments and to state in general terms what duties Government expect him to perform.

The preparation of agricultural statistics will be an object of the Director's special care.

The Director should subject the reported results of crop experiments to careful analysis and criticism, himself conducting test experiments as far as he is able.

Another branch of duty which the Agricultural Department will undertake is connected with the revision of survey settlements, and consists in maintaining the statistical record which is placed before the authority entrusted with the revision of rates of assessment.

The general scope of the Director's duties is described as follows in the office note appended to Government Resolution No. 4576 of June 16th, 1883 :—

"The justification of an appointment of a Director of Agriculture is mainly to be deduced from the present rapid extension in India of railways and irrigational canals, working together as promoters of higher agriculture and trade in produce. It is to be feared that little good is to be done by the application of scientific agriculture to large parts of the uplands of India such as the plain of the Deccan. It can hardly be but that for at least a long time to come the cultivation of these poorer lands will give small and uncertain profits, and that those who till them will be poor and in debt. The improveable part of the public estate is the richer lands and especially those where a good soil can be made to produce valuable exportable commodities with certainty of a regular profit by the aid of perennial irrigation. These lands are, or soon will be, in the hands of a more substantial class of farmers, who are able to work them by the aid of some capital, and are capable of appreciating scientific methods of adding to their returns.

"Now it cannot be doubted that there is one side of public business which district officers are unable, from their other manifold duties, to carry on in a very thorough, sagacious and systematic way. This is the improvement of the State land rents by all those expedients which a liberal and judicious landlord adopts for the improvement of his own estates. The changes and transfers in appointments alone are sufficient to prevent district officers from applying thorough knowledge to the land. It seems quite possible that at some future time this branch of the administration may be entrusted to a distinct set of public officers. But this will be for a distant epoch of material development. Still there appears to be a good deal coming under this head on which even one officer

* Under Government Resolutions Nos. 6090, dated 9th September 1887, and 7548, dated 7th November 1887, the designation has been altered to "Director of Land Records and Agriculture."

giving his whole time and thought to it may be engaged with advantage.

"Such an officer should closely associate himself with the better class of farmers, and study their aspirations and needs. He will supply them with information and materials, direct them to improvements, help them to obtain easily such capital as they want, place them in communication with merchants at the ports and large towns, advertise the products which they have to offer for disposal and so on. He should specially take under his observation the better tracts which are under canals and accessible by railways and particularly the rich lands adjacent to large towns. He will utilise the experimental farms which it is part of the scheme to maintain and increase. He will also communicate with merchants and exporters and assist any enterprizes in the way of farms and manufactories in the districts. He should also note the condition of the agriculturists in various tracts, the bearing of the laws and executive regulations upon them, any special causes of depression, peculiar customs or prejudices. He should study the nature of the produce exported from each district, where it finds a market, in what quantity and what difficulties it contends with from defective communications, exactions in Native States, &c.

"Such an officer should, if he uses his time well, soon gain the confidence of a class of enterprising farmers whose interests he would take care of, and teach them to make full use of the advantages which Government so liberally offers. He would recommend special cases for specially favourable terms.

"He would not clash with other officers and departments because his sphere would be quite distinct from those of the Collector or Irrigational Engineer, but he would assist them all and make use of their local knowledge and influence.

"All agricultural statistics would of course be his special affair. There is an excellent base of such statistics in the village forms in Bombay, but they are not fully utilised from want of time and attention. The yearly estimates of crops and returns of land under each are still imperfect.

"It is not necessary to amplify further in this note. But it will be essential that such an officer, if appointed, should have a set of definite instructions as to what he is expected to do. For this purpose he should be supplied with a list of heads on which Government will look to him for information and under each of which he would report annually what he has done. He might begin by putting together a statistical sketch from his own point of view of each district, mapping it out with tracts according to productive capacity, irrigational facilities, &c., and indicating the special tracts which he expects to be the objects of his particular attention. These sketches or outlines may be printed for the use of the special officer and of the Revenue Secretary, and subsequent detailed reports can refer to the sketch to which they belong.

"The detailed reports would be close studies of special tracts, their peculiarities and wants, and suggestions how to meet them.

"The general report might give the observations of the year under the following heads:—

1. Season and harvest.

2. Communications. Use of railways, roads for transport of produce; any new facilities in the year; routes principally followed; any obstructions met with; needs of additional railways and roads.

3. Canals. Use made of them; products raised; any complaints or petitions as to management and supply; feelings of the people for or against them; possible additions.

4. Wells and other means of irrigation.

5. Takavi; loans taken up; where they would be useful; difficulties felt by agriculturists.

Stock. Horse and cattle shows; sufficiency of plough-cattle in districts under observation; suggestions for improvements; experiments.

7. Trade in agricultural produce. Course taken; increase or decrease; means of encouragement.

8. Introduction of European capital and enterprise in manufacture or farming.

9. Notes on agricultural implements, seeds, manure, &c.

10. Model Farms.

11. Crop experiments.

12. Agricultural statistics. Area under cultivation with various crops.

"The report will be made on such date as to supply a section of the General Administration Report.

"This officer should also send to Government a monthly season report, from June onward, of the cultivation and prospects of the harvest.

"The report of the Model Farms would of course pass through his hands and he would be in constant communication with their superintendents.

"The agricultural returns for the Commissioner's revenue reports would be prepared under his care."

(G. R. No. 5542, dated 26th July 1883.)

Government Resolution No. 6403, dated 22nd September 1888.
Government of India letter No. 91, dated 4th February 1889.
Bombay Government letter No. 4101, dated 6th June 1889.
Government of India letter No. 550, dated 3rd August 1889.

2. The Land Revenue Department proper is under Sections 17, 109, 110 of the Land Revenue Code responsible for the land record, and the district and divisional establishments sanctioned under the orders marginally noted are entirely subordinate to the Commissioners and Collectors. The position of the Superintendents of Land Records and Agriculture is that of Assistants to the Commissioners to whose orders they will be generally subject,* and at whose head-quarters they will reside. They are not Assistants to the Director of Land Records and Agriculture. They should be gazetted *ex-officio* Assistant to the Collectors in each district of the Division to which they are attached, and when working in those districts they will work as Assistants to the Collectors concerned. Their duties and the functions of the Director, so far as his connection with the land records and his subordination to the Divisional Commissioners are concerned, are summarised below.

Government of India letter No. 550, dated 3rd August 1889.

(2). *The Director of Land Records and Agriculture* should test the competence of the subordinate officials to perform the duties required of them: their proper

* The orders regarding the position of Superintendents as Assistants to the Divisional Commissioners having been overlooked in several instances, attention was drawn to them by G. Rs., F. D., Nos. 4478, 4691 and 4708, dated, respectively, 12th, 28th and 29th November 1892, and it was directed that on matters connected with the district and divisional establishments of the Department of Land Records and Agriculture the Commissioners and not the Director should be addressed.

observance of the rules laid down for their guidance: he should undertake the inspection and, where necessary, the revision of maps: frame rules subject to the approval of the Divisional Commissioners and final sanction of Government for the guidance of district establishments: he should examine the work of the district establishments, and report to the Collectors any defects, errors and shortcomings.

Government Resolution No. 8914, dated 25th November 1889, approved by Government of India letter No. 189 C. I., dated 30th January 1890.

As regards his duties outside these, the following orders have been laid down:—

"Mr. Ozanne should be considered under the immediate orders of the Revenue Department and should correspond with the Secretary to Government in that Department. He should forward his letters to Government either through the Divisional Commissioner or the Survey Commissioner, as may be appropriate in each case. He is at liberty to correspond direct with Collectors, officers of Survey and others on matters relating to his province, keeping however in view the supervisional authority of the Commissioners when any change of practice is proposed."

Government Resolution No. 5542, dated 26th July 1883.

Statistical returns of agriculture required by the Secretary of State annually are compiled by the Director from the information furnished by the Collectors and Commissioners and are submitted by him direct to Government under the orders noted in the margin: while the annual *returns and reports of the rail and land-borne traffic* are submitted by him direct to Government with his review thereof, under the authority quoted in the margin.

Government Resolution No. 9706, dated 9th December 1884.
Government Resolution No. 1887, dated 5th March 1885.
Government Resolution No. 2220, dated 16th March 1885.

He further prepares periodical crop forecasts which are submitted by him direct to the Government of India, copies being furnished to this Goverment under the orders mentioned marginally.

Government Resolution No. 6386, dated 9th August 1884.

Under the orders marginally quoted he has the entire control in *account matters* relating to experimental farms, and corresponds direct with Government about them. His annual reports on crop experiments are submitted through the Commissioners. As regards special agricultural experiments undertaken from time to time, he corresponds direct with Government.

Government Resolution, Financial Department, No. 2710, dated 5th October 1887.

The orders noted in the margin entrust the Director with the control of the executive branch of the Civil Veterinary Department which includes (*a*) the Horse-breeding Department, (*b*) District Veterinary establishments,

Government Resolution No. 6287, dated 5th September 1890.
Government Resolution No. 2011, dated 18th March 1891.

comprising officers in charge of veterinary dispensaries and itinerating Veterinary officers. With reference to the former he corresponds direct with Government, but as regards the latter the following are the orders of Government:—"The veterinary graduates in charge of dispensaries and the itinerating veterinary assistants should be immediately under the orders of the District Committees, consisting of the Collector of the district and representatives of all contributing bodies; they should report to the District Committees, who will correspond with the Director of Land Records and Agriculture, and the latter officer with the Commissioners, and the Collectors and Commissioners and the Director of Land Records and Agriculture should notice the operations of the District Veterinary establishments and their results in their annual administration reports."

Government Resolution No. 2011, dated 18th March 1891, paragraph 7.

The Government of India have laid down the following rules under this head in their Resolution noted in the margin:—

Government of India Circular No. 25—1, dated 10th September 1891, and Bombay Government Resolution No. 7191, dated 19th October 1891.

I.—If in any Province the system under which information supplied periodically in normal times regarding prices, rainfall, state of the crops and agricultural stocks, and other circumstances from which the approach of scarcity and agricultural distress can be detected is, or is considered, imperfect, it shall be the duty of the Director of the Department of Land Records and Agriculture to submit to the Local Government and Administration to which he is subordinate suggestions for the improvement of the system. Any suggestions submitted under this rule with the orders passed thereon shall be briefly noticed in the annual report of the Department.

II.—Whatever system be established for the normal supply of information of the character described in Rule I, it shall be the duty of the Director of the department and his assistants to ascertain by periodical inspection that the system is in normal times being efficiently and properly worked in each district, and to report to the district officer and any other authorities, whom the Local Government may direct, any defects in its working.

III.—It shall be the duty of the Director to compile and collate periodically in an intelligent form the facts and statistics which are derived from the system established for the provision of the information of the character above described. For this purpose he should have full access under such rules as may be laid down by the Local Government to any statistical and agricultural returns and reports which are submitted by district officers to the higher Revenue authorities.

IV.—It shall be his duty to prepare from time to time after an examination both of settlement reports and other similar sources of information which may be available, as well as of the information periodically collated in his own office, a statement of the agricultural circumstances of each tract of the Province and of the measures, if any, which are in his opinion required to improve the agricultural efficiency thereof as prescribed in paragraphs 8, 9 and 10 of the Government of India Resolution No. 6--340--50--G., dated 8th December 1881.

Paragraph 6 of the same Resolution as explaining and elucidating the object of the rule is entered here:—

"6. It will be observed that the duties thus laid down for observance by the special departments are, while in consonance with those prescribed in the Resolution under which these departments were constituted, in no respect affected by the occurrence of famine or scarcity. The duties are such as must be continuously performed in normal times; and the object of them is the establishment and maintenance of a system under which the responsible authorities will receive timely warning of the approach of famine or scarcity. In more than one of the replies received from Local Governments on this subject the Resolution of 19th December 1889 appears to have been read as implying that the Local Government was to look to the special departments and not to district officers for the indications of approaching scarcity. This is very far from the intention of the Government of India. In the 6th paragraph of that Resolution it was explained that the Resolution of 1881, under which these departments were created, required them 'to organize and maintain a system under which the responsible authorities should be kept continuously and automatically provided with prompt intelligence of agricultural circumstances.' No suggestion was made, either in the Resolution of 1881 or of 1889, that intelligence should be supplied by district subordinates otherwise than to district officers, or to the Local Governments otherwise than by district officers through the usual channels. The Government of India demand only that the special department should be utilised to examine and report on the efficiency of the working machinery, not that the department should itself work the machinery. This policy is clearly understood and carried out in many provinces in which it is now fully realized that inspection by the officers of an expert department is necessary for the efficient maintenance of maps and records, and that with few exceptions the reports and suggestions of the inspecting officers are of material service to those district officers to whom they are made, and secure as a general result that maps and records are kept up to a uniform standard throughout the province. More than this the Government of India do not require."

The concluding sentences of the above paragraph confirm the views expressed by this Government regarding the position and functions of the Director of Land Records and Agriculture in previous paragraphs.

The attention of the Director of Land Records and Agriculture should be called to what is at the present time the most important part of his work: the special inspection of the work of the Circle Inspectors, and the systematising of the arrangements for keeping up the land records, and for recording and supplying accurate and intelligible statistics regarding prices, wages, rainfall, state of the crops, and agricultural stock, &c., especially in the Southern Division where the newly sanctioned staff is now working. It is desirable that he should now devote increased attention to perfecting arrangements connected with the maintenance of the land record, and the collection of agricultural and economical statistics.

Government Resolution No. 6403, dated 22nd September 1888.

Bombay Government letter No. 4101, dated 6th June 1889, to Government of India.

(3). *The duties of Superintendents of Land Records and Agriculture or Assistant Commissioners* are the collation and preparation of the record in connection with the revision settlements as they fall due; the testing of survey work done by districts surveyors; the acting as professional referee

to the Collector on such subjects; the compilation under the supervision of the Divisional Commissioners of statistics received from the Collectors and the forwarding of these to the Director; aiding Assistant Collectors and Mámlatdárs in the inspection of all village records and returns except those connected with the collection of land revenue; preserving the uniformity in system of correcting survey records by constant and thorough examination; and hereafter when the Survey Department has done its work, testing classification where the District Inspector is not a classer; signing ákárbands; and preparing proposals for the revision of rates. They are further to assist the Director of Land Records and Agriculture in the inspection and test of village statistics and forms, supervise the compilation of statistics for revisions, and aid the Director of Land Records and Agriculture in his duty of making a detailed analysis of agricultural tracts specially liable to famine.

Report of the Committee of 9th July 1890, approved by Government Resolution No. 7271, dated 14th October 1890.

(4). In this connection the Governor in Council desires to repeat the directions passed from time to time regarding the duties of Collectors and Assistant Collectors as to the inspections to be made by them, so that they may understand that the establishment of the system of inspection by the Divisional and Circle Inspectors does not release them from their ordinary duties of examination and inspection. The earlier orders were passed when it was proposed and intended to place the Inspectors under the Director of Land Records and Agriculture, and it is evident that those officers being under later orders subordinate to the Land Revenue authorities, the directions issued have now even greater importance attached to them. The first of these is as follows:—

Government Resolution No. 2557, dated 24th March 1884, paragraph 6.

"6. Indeed, the question of the discipline and control of the new establishment requires very careful thought and organization. The intention is to entertain a body of selected men for certain duties connected with the land administration and under the control of the Director of Agriculture. These duties are a part of the local revenue business, though they are to be entrusted to special officials that they may be performed with particular skill and efficiency. These officials are placed under the orders of the Director because they are to deal with matters specially within his cognisance. The Director will therefore formulate their duties and supervise their performance of them. But on the considerations stated in the previous paragraph, it must not follow that the new establishment is withdrawn from all affinity to the local revenue offices, and that the Circle Inspectors are to acknowledge no official allegiance to the Mámlatdár. It is clear that if three or four Circle Inspectors are resident in a táluka with no personal supervision by higher authority expect a periodical visit from the Assistant District Inspector, they will virtually be under very little control, and are not likely to work with energy and precision. The Mámlatdár therefore and *à fortiori* the Assistant Collector, should carefully watch the performance of their duty by the Circle Inspectors, though of course they will not

alter the instructions of the Director. Again, the Circle Inspectors will be an authority immediately over the village accountants and in this relation must bear due regard to the authority of the Mámlatdár, that the village officers may not be embarrassed by having two masters. Moreover it is not by any means intended that the Mámlatdárs and Assistant Collectors should be relieved of any part of the duty which they now perform in personally testing the preparation of statistical records in the villages and making inspections of crops and boundary marks. And the Collectors and their Assistants should on no account allow themselves to think that as certain operations have been placed under the control of a distinct department they are not any further concerned with them. All the matters which fall within the province of the Director of Agriculture should be matters of personal interest to the local Revenue officers. The Director and the Circle Inspectors are to supply them with improved means of knowing their districts."

Government Resolution No. 5036, dated 23rd June 1884, paragraph 4.

It was repeated to the Government of India in reporting further on the subject that "the same Resolution which gave the first practical effect to the scheme also conveyed (paragraph 6) the decision of Government that the revised staff was not to be separated from the Revenue establishments, or removed from subordination to the Mámlatdár, nor was their creation and connection with the Director to absolve the Mámlatdár or Assistant Collector or Collector from any of the duties hitherto attached to their offices in connection with the statistical records, or any other matter which falls within the province of the Director of Agriculture;"

Government Resolution No. 2825, dated 13th April 1889.

and finally in reviewing the annual report of the Director of Land Records and Agriculture for 1887-88, the following orders were passed emphasizing those previously issued:—

"The first part of this report, which contains a variety of interesting matter and reflects credit on the Acting Director, is as usual devoted to a detailed account of the work of the Circle Inspectors employed in Dhárwár and Bijápur. The Governor in Council is of opinion that their field-work—other than measurement—which as a check on village officers is specially important, was decidedly insufficient, and in this connection it is observed that Mr. Muir-Mackenzie admits the 'intense repugnance to field-work' exhibited by these officials. They evidently require close and systematic supervision, such discipline in fact as some of them were accustomed to while in the Survey Department, but the supervision actually exercised over their work by their immediate superiors appears to have been unsatisfactory in Bijápur and hardly sufficient in Dhárwár. Government have under consideration a scheme for the entire re-organization of this branch of the department, but until such re-organization is effected it is essential that sub-divisional officers in Dhárwár and Bijápur should carefully test the work of these inspectors; and indeed their boundary-mark inspection might with advantage be confined to such a test, the results of which should be communicated from time to time to the Agricultural Department. The attention of the Collectors of these districts should be drawn to the fact that no such communications were made in the year under report."

(G. R. No. 528, dated 23rd January 1892.)

3. Circumstances having occurred during the last few years which indicate that in more than one Province the functions of the Deparment of Land Records and Agriculture as a Department of Land Records have not been fully understood, the Government of India desire that the following explanation of their views and intentions in connection with this subject should be communicated to all Local Governments and Administrations.

(2). The formation of the Departments was first required by the Resolution of the 8th December 1881, in which the general scheme under which effect was to be given to the recommendations of the Famine Commissioners was laid down. In the 7th paragraph it was advised that the new Departments should be in some form connected with settlement administration with the view of maintaining up to date the land records upon which settlements were made. But it was expressly stated that—

"It is neither necessary nor advisable that the new Department should either exercise independent authority or should interfere with the responsibility of the local officials who are at present charged with the duty of maintaining any system of agricultural records and observation. The Department may undoubtedly be utilized by the governing authorities in assisting them to control and maintain any organization required for the continuous supply of agricultural information, yet its chief duty will be to deduce from the facts and figures thus supplied those conclusions or suggestions which the Famine Commissioners have shown to be necessary to the administration of a Province."

(3). The Government of India apprehend that, notwithstanding the clear injunction that no interfering authority was to be exercised by the new Department, yet that the use of the word 'control' may have led to a misapprehension on the subject. Their intention was that the Department should control the scheme under which land records are maintained but not the establishments or agency responsible for maintaining them. When, however, the Departments were first organized, the Directors were in some provinces allowed to assume considerable authority over the district establishments, and they have even been permitted by some recent Provincial rules to require the punishment or dismissal of officials on the land-record staff. In such cases it has become necessary for the Government of India to request the alteration of the rules with the object of securing to the district and divisional authorities the full executive control over the establishments with which it was not intended to interfere.

(4). The functions of the Director in connection with land-records may be classed under three heads—

I.—Organization.

II.—Inspection.

III.—Collation of results.

Under the first head it is his duty to bring before the superior revenue authorities proposals for the

maintainance of maps and records in the most efficient and economical manner. The main objects with which land records, including maps, are required to be kept up to date are—

(a) to simplify and cheapen periodical settlement operations;

(b) to provide a record-of-rights for the protection of all who hold interests in land;

(c) to reduce, simplify and cheapen litigation in the Revenue and Civil Courts; and

(d) to provide statistics necessary for sound administration in all matters connected with the land.

It is the duty of the Director both to advise the superior revenue authorities under what arrangements these objects can best be attained or in what manner the land records establishments should be organized, trained and tested so as to ensure the required results, and to point out from time to time any defects in the system which may have already been adopted.

(5). Under the second head, inspection, it is the duty of the director to inspect the land-records staff and their work in each district, and to bring to the notice of the district officer any irregularities in practice, or any shortcomings on the part of the officials whose work has been inspected. In some Provinces in which there is a Divisional as well as a District officer it has been found a convenient practice for the Director to submit his inspection notes to the latter officer, who forwards them to the Commissioner, with any orders which he, the District officer, may pass thereon. The Director himself is debarred from issuing any orders other than such verbal instructions and explanations on technical matters as he may communicate to the officials whose work he inspects.

Similar functions would be exercised by any Assistants to the Director. The Government of India, however, would prefer that functions of this kind should be assigned to those officials only who are of sufficient rank and status to be recognized as acting on behalf of the Director rather than as his subordinates, and that other Inspecting officers, if above the position of District inspectors, should be subordinate to the Commissioner or other controlling revenue authority rather than to the Director himself. It is apprehended that otherwise the authority of Divisional Officers may be weakened, and that proper relations between the Director and District officers may be disturbed.

(6). Under the third head little explanation of the duties of the Director is needed. The main objects, which the collection of agricultural statistics was intended by the Famine Commissioners to secure, must be prominently held in view. These are fully stated in the 8th, 9th and 10th paragraphs of the Resolution of 1881, and have in subsequent Resolutions and correspondence been summed up

under the term 'district analysis.' In this as in other branches of their work no control can be exercised by the Director over the District and Divisional staff, beyond drawing the attention of the authorities to any errors or shortcomings in the statistics and returns supplied to his office in accordance with rules sanctioned by the Local Government or to any defects in agricultural circumstances and conditions which may appear to call for preventive or remedial action. His chief duty is to see that full effect is given to the instructions of Her Majesty's Secretary of State quoted in the 1st paragraph of the Resolution, *viz.*:—

"To secure the more complete systematic ascertaining and rendering available of the statistics of vital, agricultural, and economic facts for every part of India, in order that Government and its officers may always be in possession of an adequate knowledge of the actual condition of the country its population and resources."

(7). Nothing in this Resolution is intended to affect the duties or position of the Director of Land Records if in addition to the office of Directorship he is entrusted with the control of settlements in the separate capacity of Settlement Commissioner.

(G. I., R. & A., No. 15-342, dated the 26th October 1893; *vide* G. R. No. 9007, dated the 8th December 1893.*)

4. The Director of Agriculture should be furnished with copies of all the various Resolutions referred to below under heads I—V in the Revenue and General Departments:

Revenue:—I. Topographical, and Geological Surveys;

II. Seasons, weather, crop experiments, cultivation, fibres;

III. Forest Settlement and Demarcation;

IV. Revenue Survey and Settlement; and

V. Annual Reports of the several Revenue Departments.

General.—I. Manufactures and Trade;

II. Mills and Factories;

III. Exhibitions;

IV. Cattle Breeding; and

V. Annual Administration Reports;

(G. R. No. 6693, dated the 18th August 1885.)

5. The Government of India have with the sanction of the Secretary of State promulgated the following rules for regulating the salary of Directors

* Under this Resolution the Government of India were informed by the Government of Bombay that the principles followed in this Presidency in the matter of the control of the establishments employed in the Land Records Department and the position of the Director of Land Records in that Department were in accord with those laid down in the Resolution of the Government of India, No. 15—342, dated the 26th October 1893, and that with the exception of the Director's office staff no establishments employed in the Land Records Department were placed under the direct orders of that officer.

of Land Records and Agriculture in the several Provinces:—

(1) The Director will draw the pay substantive or officiating of his contemporary, *i.e.*, the officer next below him in the regular line.

(2) He will receive Rs. 250 a month special allowance, provided that

(3) The maximum salary drawn, including pay and special allowance, will not exceed Rs. 1,800.

(4) No monthly travelling allowance will be permitted. Special travelling allowance under the ordinary rules will be granted, the daily rate being fixed with reference to the circumstances of the province concerned.

(G. I., R. & A., Nos. 69-51-6-R., dated the 12th October 1889, and 165, 170-C. I., dated the 25th January 1890; *vide* G. R. No. 1388, dated the 20th February 1890.)

6. Provision should be made in the budget whenever necessary for the purchase of live-stock for Experimental Farms, and the Director of Land Records and Agriculture is authorized to incur expenditure within the limit of such provision. (G. R. No. 8080, dated the 15th November 1890.)

7. The Director of Land Records and Agriculture is permitted to subscribe for a copy of "The Indian Textile Journal" for the use of his office. (G. R. No. 1340, dated the 19th February 1891.)

8. The Director of Land Records and Agriculture is authorized to correspond direct with the Agricultural Chemist to the Government of India on all technical matters connected with the work of that office. (G. R. No. 2003, dated the 17th March 1893).

PART III.—SUPERINTENDENTS OF LAND RECORDS AND AGRICULTURE AND DISTRICT AND CIRCLE INSPECTORS.

A separate compilation of rules and standing orders relating to the duties and supervision of Land Records and Agricultural establishments has been issued, and the rules and standing orders under this heading are omitted from this compilation.

PART IV.—REPORTS AND RETURNS.

1. The weekly reports on the state of the weather and crops should be telegraphed to the Revenue and Agricultural Department and not to the Home Department of the Government of India, the telegrams being despatched to the abbreviated address of "Revenue." (G. I., R. & A., No. 1-26., dated 14th July 1881.)

2. It should be impressed upon District officers that it is not sufficient to report correctly the state of the country in the immediate neighbourhood of head-quarter stations, but that a weather and crop telegram ought to indicate, as far as possible, the agricultural condition of a district as a whole. (G. I., H., R. & A., No. 11-503, dated 8th November 1880; *vide* G. R. No. 6196, dated 23rd idem.)

3. It is unnecessary to publish in the *Gazette of India* detailed information regarding the weather and agriculture of individual districts. Weekly reports on the season and prospects of the crops in each district of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, the Punjáb, the Central Provinces, Assam, Burma and Mysore are published in local Gazettes, and, being available in this form to the public and the Government of India, do not need repetition in the *Gazette of India*. In future, therefore, Local Governments and Administrations should cease to telegraph to the Government of India intelligence regarding separate districts, and should confine their telegraphic communications to a full and clear summary of those facts only which have an important bearing on the character of the season and the crops of each province as a whole. The summaries should present a sufficiently complete and accurate picture of the position in the week under report, to enable the Government of India to form a true opinion on the agricultural situation and prospects of each Province; and they should be so drawn up as to admit of their being published in the *Gazette of India* without revision or further reference to the Provincial authorities. They should indicate the general character of the rainfall of the week and the tracts in which the total rainfall of the season has been insufficient; the progress of agricultural operations; the state of the standing crops and the prospects and probable outturn of the harvests. They should contain also a brief account of any serious damage done to crops by insects, blights, hailstorms, floods or other natural calamities, and should notice the condition of agricultural stock, the failure of pasturage or fodder, and marked fluctuations in the prices of food-grains. In times of scarcity the areas affected, the number of people under relief and the state of food stocks should be regularly reported. The condition of the opium and other crops of commercial importance should be specially noticed. These instructions indicate generally the information which the Government of India call for in the weekly summaries, but do not

preclude Local Governments from adding any further particulars of interest and importance which may be considered necessary. Intelligent compilation is especially demanded. Instances have occurred in which returns have been submitted from certain districts without regard to facts, and have been permitted to repeat stereotyped and inaccurate phrases week after week. It is, therefore, desired that, whether or not the weekly returns can be submitted through the Department of Land Records and Agriculture, the question should be considered of placing upon that Department the responsibility of seeing that an uniform and well-regulated system of recording the facts above indicated is maintained. His Excellency in Council also rules that the use of local vernacular terms should, as unsuited to reports intended for general information, be entirely avoided. District reports may continue to be published in local Gazettes. Their main object is to show, from week to week, in a brief and succinct form, the actual conditions and prospects of agriculture in each district. They are not intended, therefore, to contain a notice of any facts which have no connection with, or bearing on, agricultural circumstances and prospects. The Government of India are specially desirous that strict attention should be given to the remarks and instructions in this paragraph. Separate copies of all district reports, whether weekly, monthly or half-yearly, published in the Gazettes of Local Governments, should be posted regularly to the Revenue and Agricultural Department of the Government of India, for information and record. Outbreaks of fever or of even cattle-disease, unless of dimensions sufficiently large to threaten the progress of agricultural operations, as was the case for instance in many parts of India after the famine in 1878-79, need not be noticed, and it is for similar reasons unnecessary to report the occurrence of small-pox or cholera except in the very rare cases where the mortality and prostration caused by these diseases are likely to affect the agricultural population to a serious extent. (G. I., R. & A., Nos. 59-A-124-1, dated 5th October 1887, and 64-A-124-2, dated 11th October 1887; *vide* G. R. No. 7541, dated 5th November 1887.)

4. The information contained in the weekly season telegraphic reports submitted to the Government of India should be general in character and confined more nearly to a description of the state of the crops and agricultural condition of the Presidency. The circumstances of individual districts or tálukas should be noticed as sparingly as possible, these details being reserved for publication in the Local Gazette. References to rainfall should also be curtailed, as the information of this description reaches the Government of India from other sources. (G. I., R. & A., No. 660-A.-4-5, dated 4th October 1889; *vide* G. R. No. 7862, dated 18th idem.)

5. It is necessary in accordance with the orders of the Government of India that the weekly sum-

mary of weather and agricultural reports should be despatched to them not later than 6 P.M. every Wednesday. In order to do this the various district reports made up as far as possible to Tuesday evening in each week must be delivered at the Secretariat in Bombay by Wednesday afternoon at the latest. To ensure their timely delivery they must, during such part of the season as the Collector is absent from head-quarters, be prepared by the Huzúr Deputy Collector from the reports submitted to him by the Mámlatdárs and Mahálkaris. When the Collector is at head-quarters he must personally supervise the preparation and submit the weekly summary of the reports to Government.

The instructions of the Government of India do not appear to have been properly attended to, the consequence being that the greatest difficulty is found in preparing the weekly summary required by the Government of India. The attention of all Collectors is called to the orders issued on the subject. With a view to avoid misunderstanding as to what is required and what is not, the appended note giving definite particulars has been prepared. The various reports will be published in the *Government Gazette*. It will be understood that these reports relate purely to ordinary years and seasons, and that in times of scarcity or famine special reports as prescribed in the Famine Relief Code, Bombay Presidency, will have to be submitted.

(*Note referred to above.*)

The following particulars should be given in the Collector's weekly summary:—

Rainfall during week.—If none has fallen, no mention need be made. The character of the fall should be noticed, whether it was excessive, normal, or deficient, general in the district or partial. The fall (*a*) for the week, (*b*) for the season, *during the monsoon* should be given.

(2) The tracts, if any, in which the fall is insufficient should be specified.

Note.—In the weekly season reports submitted during the monsoon, Collectors should specify the weekly rainfall at the head-quarter station in addition to the maximum and minimum falls in the district and the totals for the season from the 1st of June for the head-quarter station and for the stations which have received the maximum and minimum falls up to date.

The total rainfall for the season is to be given in the weekly reports only during the monsoon and not during the fair season. (G. R. Nos. 1341-Famine, dated 19th June 1897, and 527-Famine, dated 31st August 1898.)

(3) Progress of agricultural operations and state of the standing crops, whether kharíf or rabi.

(4) Probable outturn of harvest, whether kharíf or rabi, each being separately noted. When the anna valuation has once been given, it need not be repeated unless marked changes are found. This information to be submitted in the first and third weeks of each month, special notice being made

of crops of commercial importance such as cotton, wheat, linseed, and in Baroda of opium.

Note.—The "probable outturn" reports should be discontinued throughout the Presidency in the months of May and June. By the end of July a forecast of the crop, as probably a deficient one or the reverse, can generally, if not always, be formed. (G. R. No. 5073, dated 24th July 1891.)

(5) The condition of agricultural stock.

(6) *Marked* fluctuations in the price of food-grains.

Note.—Actual prices should be quoted only when the variation is considerable, say one Indian seer per rupee, and the price should usually be given only for the head-quarter town in seers per rupee and to the nearest seer. (G. R. No. 1341-Famine, dated 19th June 1897.)

(7) If serious damage has been done to any crop by unforeseen natural calamity, it should be reported.

(8) If fodder or pasturage prospects are bad, they should be reported; if normal they need not be noticed.

(9) Epidemic or epizootic disease should be reported only if of so severe a character that it interferes with the progress of agricultural operations.

(10) The standing instructions as to date of despatch to Government of these reports remain in force.

(11) The use of such phrases as "prospects unchanged," "same as last week" and the like should be avoided. Local vernacular terms should not be used. (G. R. No. 794, dated 3rd February 1888.)

The report from the Thar and Párkar District should be submitted to reach the Secretariat before 12 noon on every Wednesday. It should comprise information up to Saturday of the previous week, with any later particulars that can be given up to Tuesday evening when it is transmitted. (G. R. No. 8088, dated 25th November 1881.)

The weekly reports on the condition of the season and crops from Thána and other districts situated as Thána is as regards facilities for postal communication with Bombay should be sent by post. The reports from other districts should ordinarily be transmitted by telegraph as 'deferred' messages. The telegrams should reach the Secretariat at the latest in the afternoon of every Wednesday. They should therefore, as a rule, be sent to the Telegraph office on Tuesday evening marked as 'deferred'. Whenever this cannot be done owing to unavoidable circumstances, and the telegrams have to be sent on Wednesdays, they should be marked as 'urgent', but in any case they should continue to comprise information up to the evening of every Tuesday. (G. C. No. 249, dated 14th January 1882, and G. R., F. D., No. 1947, dated 7th July 1885.)

6. The form noted below should be adopted in the preparation of the weekly season reports for the

Ahmedabad, Kaira, Broach, Surat, Thana, Násik, Khándesh, Poona and Sholápur Districts from which the reports are sent by post. The form is based on the instructions circulated with Government Resolution No. 794, dated 3rd February 1888, which should be strictly followed in the preparation of the reports for the districts named above as well as the other districts from which the reports are sent by telegram.

The Superintendent, Government Central Press, should keep copies of the form in stock to meet the requirements of the officers concerned.

Season Report of the *District for the week ending* *1899.*

AMOUNT AND CHARACTER OF RAINFALL.		Tracts in which rainfall is insufficient.	Progress of agricultural operations and state of standing crops.	Prospects and probable outturn of crops, especially of those of commercial importance.	Condition of fodder supply and agricultural stock.	Marked fluctuations in prices of food-grains.	Epidemic or epizootic disease interfering with agricultural operations.
For week.	For season.						

No. OF 189 .

Forwarded to Government in the Revenue Department.

Collector.

(G. Rs. Nos. 6834, dated 27th September 1890, and 1493, dated 24th February 1891.)

7. In the weekly reports on the state of the season and prospects of the crops a concise description of the crops should be given in lieu of anna estimates which in consequence of doubts about the "standard" are found to be frequently misleading. (G. C. No. 1709, dated 6th March 1891.)

8. The appearance and movements of locusts should be noticed in the weekly weather and crop reports in such additional detail as may be convenient. It is not desired, however, that the weekly telegraphic reports which are submitted to the Government of India should contain more detail than at present.

Copies of the weekly weather and crop reports, as published in the Provincial Gazettes, containing references to locusts, and of any special reports which are made by District officers and others to Local Governments, should be forwarded direct to the Trustees of the Indian Museum for transmission to the officer of the Indian Museum entrusted with the entomological work. (G. I., R. & A., No. 151-159-C., dated 18th January 1890; *vide* G.R. No. 1159, dated 12th February 1890.)

9. The order contained in the Revenue and Agricultural Department Circular No. 64-4-48 A., dated 28th September 1889, deprecating unnecessary allusion in the weekly weather and crop reports to sporadic cases of cattle disease, was not intended to exclude a report on the state of the fodder and water-supply and its effect on agricultural stock. Such information affords a most important illustration of agricultural prospects. Where this is not already done, information may be included in the weekly reports as to the condition of cattle and the supply of fodder and water. (G. I., R. & A., No. 18-1, dated 20th July 1891; *vide* G. R. No. 5579, dated 14th August 1891.)

10. The Superintendent, Government Central Press, should supply the Meteorological Reporter for Western India with a copy of the telegraphic weather and crop reports which are published weekly in the *Bombay Government Gazette*. The Meteorological Reporter should also be supplied with copies of reports of damage caused by heavy rains, floods, high winds or tides which may be received in the Revenue, General, Political, Marine and Public Works Departments. (G. R. No. 6504, dated 13th August 1884.)

11. Mámlatdárs and officers in charge of stations who send periodical postcards to the Director of Land Records and Agriculture under the orders contained in Government Resolution, General Department, No. 1788, dated 18th May 1886, should send him during the monsoon also special postcards after a break* of over seven days' duration whenever (1) a fall of over 50 cents takes place in one day or (2) a fall of one inch or more occurs in not more than three consecutive days. In either case if rain is falling when the special card is sent, the fact should be notified. No further intimation will be required up to the time of despatching the usual weekly message. In this manner the Director will know of the continuance of scarcity in any district or part of a district up to within four or at most five days before any given date for the most remote stations in the Presidency. (G. R. No. 6814, dated 12th October 1888.)

12. For the purposes of the weekly telegraphic report, Mámlatdárs should make reports similar to

* A break means a period on every day of which the rainfall is less than 50 cents, or in which the rainfall during any three consecutive days is less than one inch.

those directed in the foregoing Resolution to the Collector by special card for all rainfall, of which the information will reach the Collector before Tuesday evening. This arrangement will enable Collectors to include the latest information available in their weekly telegraphic reports. (G. R. No. 5443, dated 10th August 1891.)

13. The Annual Report of the Agricultural Department should be divided into the following heads:—

I. Organization and maintenance of village records.

II. Analysis of districts with reference to security from famine.

III. System of collection of revenue and rental in precarious tracts.

IV. Measures of protection, including—

(1) Fodder reserves and arboriculture.

(2) Extension of communications.

(3) Irrigation.

V. Agricultural experiments, including farms.

VI. Cattle-breeding and veterinary establishments.

VII. Agricultural and fiscal statistics.

VIII. Trade and trade statistics.

The subject of communications would be primarily considered under Head II, and any remarks under Head IV (2) would ordinarily be confined to improvements effected, or likely to be effected, in the agricultural condition of a district by communications opened during the year under report.

In any case in which the subject for which a heading is provided is not one dealt with by the Agricultural Department, and also as regards any other questions which are dealt with in the Revenue Administration Report, it will be sufficient to treat them by reference in the Agricultural Department Report, noting where the information required will be found.

(G. I., R. & A., No. 54-A., dated 28th April 1884; *vide* G. R. No. 4333, dated 29th May 1884.)

14. It was intended when the skeleton heads of the report of the Department of Land Records and Agriculture were prescribed in Government of India Circular Resolution No. 54-A., dated 28th April 1884, that the report itself should not be more than an historical abstract of the main events and results of the twelve months' working of the department, and it was assumed that either questions admitting of discussion or details of experiments and agricultural investigations would be dealt with in separate departmental papers or reviews. The reporting work of a department of Land Records and Agriculture may, without conflicting with the views expressed in previous Circulars and Resolutions of

the Government of India, be divided under three heads:—

(1) Reports of a technical character.

(2) Reports on which the orders of the Local Government are required.

(3) Historical abstract of the year's operations.

In the first class would be included reports from experimental farms with the orders of the Director thereon, or tabular statements showing results of experiments; accounts of trials with new implements and machines and the like. Reports of this kind would under the instructions conveyed in Government of India Circular Resolution No. 143½A.-77-4 of the 28th December 1885 be communicated direct by the department, without delay, not only to the Government of India, but also to all Provincial Agricultural Departments for early information. It is for this reason that they should include no matter upon which the orders of the Bombay Government are required, and that any subject requiring the instructions of His Excellency the Governor in Council should be separately submitted to the Bombay Government. The Government of India themselves having already received the technical reports and statistical results of agricultural experiments does not require in the Annual Report more than an historical summary of the administrative action of the department under each part into which the report is divided and of any useful results of a positive character which may have been obtained in the field of agricultural experiment and to which, from the interest which may attach to them, it may be considered desirable to attract special notice in the annual report.

(G. I., R. & A., No. 407-41-3-A., dated 25th May 1887; *vide* G. R. No. 4079, dated 4th July 1887.)

15. The steps taken by the Agricultural Department under each Local Government for securing the more complete analysis of the rural economy and condition of the province, and the progress made towards its completion, should be reported in the periodical reports of that Department. (G. I. R. & A., No. 75-G., dated 2nd October 1883; *vide* G. R. No. 8107, dated 3rd November 1883.)

16. The Director of Land Records and Agriculture should enter in his annual reports a clear and concise resumé of all the reports on cattle disease received by him. (G. Rs. Nos. 5487, dated 18th August 1887, and 5220, dated 19th July 1893.)

17. The subject of the fertilization of the soil by the application of bone-manure should receive the serious attention of the Agricultural Department. The question of introducing cheap bone-crushers and other aids to the preparation of the manure is of primary importance in connection with the preservation of one of the valuable manu-

rial resources of the country. Experiments as to the effect of bone-manure on various crops under different conditions are also essential to enable the Directors of Agricultural Departments to determine under what circumstances bones can be most usefully employed in India. Any action which it may be found possible to take to promote the utilization of bone-manure in India by experiment or otherwise should be specially noticed in the annual reports of the Agricultural Department. (G. I., R. & A., No. 12-96-1A., dated 11th June 1891; *vide* G. R. No. 4718, dated 11th July 1891.)

18. Collectors should forward Agricultural Statistics punctually to the Director of Land Records and Agriculture for inclusion in his Annual Administration Report and supply that officer with explanations regarding variations in statistics. (G. R. No. 2825, dated 13th April 1889.)

19. Requisitions for inquiry into insect pests may be sent to the Superintendent of the Indian Museum by the Director of the Agricultural Department of the province to whom reference should in the first place be made by the District or Divisional Officer who is desirous of having an enquiry instituted. The Director should include in his annual report a brief account of any proceedings taken in this direction during the year. (G. I., R. & A., No. 62-20-102-A., dated 20th September 1889; *vide* G. R. No. 7590, dated 9th October 1889.)

20. The Director should in future reports supply information showing what percentage of the crop, waste and boundary mark inspection done by the total number of Kulkarnis in each district has been tested, in the year, by the Circle Inspector Staff, and what percentage of the work of the latter has been tested by the supervising officers of the Agricultural Department and, if possible, also by those of the Revenue Department. Government desire merely to satisfy themselves generally that the tests have been sufficient in quantity to be of real use as a check on the perfunctory performance of uncongenial duties, and provided this information is furnished, the Director need not, unless there is any special reason for doing so, include in his report detailed statistics of the work which are of value only to the officers of the districts concerned. (G. R. No. 1474, dated 22nd February 1890.)

21. Collectors should communicate their remarks on the subject of the organization and maintenance of village records to the Director of Land Records and Agriculture for incorporation in his report. It should be understood, however, that the Collectors are to continue to enter the subject in their own annual administration reports, but the Commissioner's detailed review thereof will be found in submitting the Director's report. (G. R. No. 6123, dated 28th July 1892.)

22. The record of the work of Superintendents which is directly connected with that of the agricultural staff, should be included in the annual report of the Agricultural Department. (G. R. No. 3169, dated 2nd May 1893.)

23. The Director of Land Records and Agriculture should furnish in his annual reports a statement giving under Head III.—Collection of Revenue and Rental in Precarious Tracts—a brief notice of the ordinary processes of revenue collection in tracts so classed, as well as of any special measures which it may have been necessary to take under the Famine Relief Code. (G. R. No. 10074, dated 23rd December 1892.)

24. With a view to the bringing under review at one time of the whole land administration of the Presidency exclusive of Sind, the annual report of the Department of Land Records and Agriculture will not in future be reviewed separately either by the Commissioners or by Government, but when it is circulated to the public, copies will be sent to the Commissioners, who should then draw up their jamábandi reports with the report of Collectors as well as the report of the Department of Land Records and Agriculture before them. The report of the Department of Land Records and Agricultue will then be printed with the jamábandi reports, being treated as an appendix thereto, and be reviewed by Government together with the jamábandi reports. This review, with the compilation, will then be submitted to the Government of India. (G. Rs. Nos. 7542, dated 14th October 1893, and 8791, dated 30th November 1893.)

25. The Collectors should furnish at the end of December of each year a memorandum containing information concerning weather and crops to the Director of Land Records and Agriculture in order to enable him to include an accurate and complete account of each district in his annual report. (G. R. No. 8255, dated 2nd December 1887.)

26. A special paragraph should be devoted to the subject of the maintenance of traverse survey marks in the annual report of the Department of Land Records. (G. I., R. & A., No. 510-19-71, dated 10th March 1892; *vide* G. R. No. 3327, dated 11th April 1892.)

27. The rule* laid down by the Government of India that "no official letters to Her Majesty's Government or to the Government of India, and no Resolution or other official paper that would in ordinary course be reported to either of those authorities should be made public by Local Governments, until the interval has elapsed which is required for their transmission to the superior authorities" should be observed in the case of the Annual Report of the Director of Land Records and Agriculture. (G. R. No. 189, dated 12th January 1886.)

* *Vide* G. of I. No. 19-861, dated 6th May 1878.

28. Copies of all reports relating to vegetable products published by the Government of Bombay and by the Agricultural or Horticultural Societies in the Bombay Presidency should be sent through the India Office for transmission to the Royal Gardens at Kew (S. of S., No. 1 (Rev.), dated 15th January 1880; *vide* G. R., No. 1292, dated 11th March 1880.)

29. Copies of all reports relating to vegetable products or the material resources of the country should, as soon as they are published, be sent direct to the India Office superscribed "for the Royal Gardens, Kew." The following is an exemplar list of the kind of reports, &c., which might be sent in addition to any special publications issued by Local Governments. The reports should be regularly forwarded to avoid any ground of complaint on the part of the Kew authorities :—

1. Annual Reports of the Department of Land Records and Agriculture.
2. Annual Reports on Botanical and Public Gardens.
3. Annual Forest Administration Reports.
4. Annual Reports on Cinchona Plantations.
5. Annual Museum Reports.
6. Annual and other Reports by Botanical Officers.
7. Annual Tea and Coffee Reports.
8. Arboricultural Report.
9. Crop Experiment Report.
10. Experimental and Model Farm Reports.
11. Notes, Bulletins and Selections on Vegetable and Economic Products.
12. Provincial Agricultural Ledger Series.
13. Annual Reports on Inland Trade.

(G. I., R. & A., Nos. 37-A., dated 16th August 1882, 55-A, dated 30th April 1884, 16-33, dated 25th April 1893; *vide* G. Rs. Nos. 4589, dated 7th June 1884, and 5666, dated 5th August 1893.)

30. Copies of all reports and papers on the economic products of India published by Government should be systematically sent to the Secretary of State for record in the India Office, and for transmission to the Kew Museum (S. of S. No. 23 Rev., dated 10th March 1887; *vide* G. I., R. & A., No. 26-72-3A., dated 5th May 1887, and G. R. No. 3353, dated 30th idem.)

31. Whenever publications on agricultural subjects are communicated to the Government of India for information, it should be stated in the forwarding letter whether they have been or are about to be duly circulated to other provinces. (G. I., R. & A., No. 51-A., dated 24th April 1884; *vide* G. R. No. 3916, dated 15th May 1884.)

32. Her Majesty's Secretary of State in his despatch No. 7, dated 21st January 1892, has drawn atten-

tion to the great inconvenience due to the occasional employment in botanic-economic reports published under the authority of Government, of absolute scientific names of plants, and desired the uniform use in all such official reports of the nomenclature established by Sir Joseph Hooker's 'Flora of British India' and the official 'Dictionary of the Economic Products of India.' Considerable inconvenience has also been caused to the Government of India by the use in official reports generally of vernacular and unscientific names in describing or referring to natural and economic products. His Excellency the Governor General in Council is, therefore, pleased to issue instructions that economic products, whether plants or not, should be described by the scientific name adopted in the official Directory, either used alone or written in brackets after any English or vernacular name which may be employed. The nomenclature of economic plants dealt with in the Dictionary of Economic Products is practically based on the 'Flora of British India' to which no further reference need be made in such cases. In the case of plants not being economic products, and not, therefore, included in the Economic Dictionary, the Flora itself should be consulted; but if this work is not available, or difficulty is experienced in identification, reference may be made to the Agricultural Department or to the botanical authority of the province. (G. I., R. & A., No. 654-89, dated 14th March 1892; *vide* G. R. No. 3264, dated 7th April 1892).

33. It is of importance that facts and statistics regarding any special subject should be presented in a form in which they can be easily brought together and ledgered under an appropriate head. This object can be best fulfilled by the establishment of some arrangements under which useful information of sufficient value to be recorded for purposes of future reference should be published in separate sheets, pamphlets or reports, which may be from whatever province received, bound up or otherwise gathered together in appropriate ledgers. The appended instructions for the maintenance of a uniform series of agricultural ledgers have accordingly been formulated. While it is necessary that the system of recording information which it is desirable to circulate throughout India should be uniform, this scheme is not intended in any way to interfere with the continuance or establishment of any scheme of publication that may be considered desirable for provincial purposes :—

(1) Any interesting or instructive papers, notes, and statistics on subjects dealt with by Departments of Land Records and Agriculture should be printed separately for distribution to all Agricultural Departments, or to any other Departments, officials, or individuals who may wish to have them for incorporation in ledgers.

(2) A series of agricultural ledgers will be maintained, which will be uniform in all offices,

whether of the provinces or of the Government of India.

(3) A classification of subjects for which it is considered that separate ledgers might be maintained is given in the appendix. Uniformity in sub-heads is not a matter of importance.

(4) Any information, whether included in an official report, or not, considered to be of sufficient general interest to justify its inclusion in the agricultural ledgers, should be printed separately so as to admit of its being filed under the appropriate ledger heading.

(5) When such information is included in a report, it may be perhaps conveniently printed off from the type of the report before the type is broken up.

(6) As far as possible, each note or set of statistics should refer to one subject only.

(7) The ledger series should be printed on the same size of paper and when possible in similar type, and, as a rule, on one side of the sheet; (this is not essential in the case of lengthy articles).

(8) The ledger series will, for purposes of convenient reference, be uniformly numbered in all Provincial and Imperial offices, and the serial number to be assigned to each pamphlet or paper will be arranged by the Government of India. For this purpose the subject of any note which it is proposed to print should be reported to the Reporter on Economic Products, Indian Museum, Calcutta.

(9) All subjects which can be brought under economic products will be referred to the serial numbers in the official "Dictionary of Economic Products."

(10) Notes of only local interest will not be brought into the Imperial series.

(11) Lengthy pamphlets or papers containing a material proportion of unimportant matter should not, as a rule, be issued *in extenso*. Abstracts of them including, if necessary, brief extracts will suffice, and be more likely to receive perusal.

(12) In some cases it will be sufficient merely to place on record in a ledger sheet references to interesting or useful papers of which it is desirable not to lose sight with brief paragraphs indicating their character.

(13) A brief introductory preface should precede any paper or extract explaining the points to which it is desired to invite attention.

(14) An index of the numbers of the ledger series issued during each year will be prepared by the Government of India, and circulated for general use.

(15) All correspondence connected with the agricultural ledger series will be conducted, on

behalf of the Government of India, by the Reporter on Economic Products (Indian Museum, Calcutta).

APPENDIX.

No.	Main Head.	Examples of Sub-heads.
1	Agricultural Economics ...	Advances; Assessments; Debt; Prices; Rents; Tenures; Transfers; Wages.
2	Agricultural Education ...	Forms; Object Lessons; Primers; Schools.
3	Agricultural Entomology and Insect Pests.	Insecticides; Locusts; Sugar-cane Borers.
4	Agricultural Implements ...	Ploughs; Sugar mills.
5	Agricultural Improvement ...	Farm experiments; Seed Selection.
6	Arboriculture	Fruit trees; Vine cultivation.
7	Dairying	Cheese-making; Cream-separators.
8	Fertilisers	Bat Guano; Bones; Coprolites.
9	Internal Trade and Communication.	Railways; Wheat adulteration.
10	Irrigation	Canals; Water-lifts; Wells.
11	Plant diseases	Potato disease; Rusts and Mildews.
12	Soils	Reclamation of Salt plains; Reh; Soil classification and Survey.
13	Veterinary	Anthrax; Cattle-breeding; Horse-breeding; Prevention of disease.
14	Products*	1. Food for human use. 2. Special famine foods. 3. Fodders. 4. Stimulants; Beverages; Narcotics. 5. Oil-seeds; Oils; Soap and Perfumery. 6. Drugs; Medicines; Chemicals. 7. Gums and Resins. 8. Dyes; Tans; Mordants; Pigments and Paints. 9. Fibres and Fibrous Plants. 10. Hides; Leather; Horns. 11. Canes; Bamboos and Grasses. 12. Timbers. 13. Minerals. 14. Domestic Products.

* The classification adopted is that which has been followed at Exhibitions and a he Imperial Institute.

(G. I., R. & A., Nos. 31-52, dated 19th August 1892, and 17-51, dated 4th May 1893; *vide* G. Rs. Nos. 7579, dated 24th September 1892, and 4203, dated 9th July 1893.)

PART V.—FORECASTS OF CROPS.

1. The Government of India have decided that, for the present at least, three memoranda on the Indian $\frac{\text{wheat crop}}{\text{oil-seeds crop}}$ shall be published by it during each season. The first of these will be a rough account of the state of the crop, and will not, except in cases in which details can be supplied without trouble by Local Governments, contain information as to area. This statement will be published immediately before the close of the calendar year. The second memorandum, which will be issued about the 15th March, will give as accurate information as may then be procurable regarding both the estimated area and the state of the crop. In the latter half of May the third memorandum will be published, and will contain revised and fuller information on the points mentioned in the second statement. In order to admit of the punctual preparation of these memoranda the Government of India desire that the necessary data may be supplied in time to reach them* at the latest on the 20th December, the 1st March and the 15th May, respectively. It will be convenient that the first two reports, which should give the latest information available at the time of their submission, should be made by telegraph. Fullness of detail being of more importance in regard to the third memorandum, the reports on which it is to be based should be forwarded in writing. The value of the reports on the wheat crop will be much enhanced by a general statement regarding the character and prospects of the other food crops, as this will enable persons interested to draw their own conclusions as to the amount likely to be available for exportation. (G. I., R. & A., No. 20-4-82-A., dated 3rd March 1886; *vide* G. R. No. 2324, dated 25th idem.)

2. As regards the wheat reports, the dates prescribed have necessarily been chosen with reference to the requirements of the Punjab, the province in which the wheat crop comes latest to maturity. There is no objection to the Director of the Bombay Agricultural Department submitting his reports and placing them at the disposal of the mercantile community as soon as he can do so, though they can only be embodied in the Imperial forecasts at a somewhat later date. (G. I., R. & A., No. 554-A.-4-169, dated 9th June 1886; *vide* G. R. No. 4585, dated 26th idem.)

3. The following general instructions should be observed in the preparation and publication of seasonal reports on the oil-seed crops.

The crops which will be regularly reported on in future are linseed, rapeseed, and sesamum. But if

* Under later instructions (*vide* G. I., R. & A., No. 15-52-6, dated 23rd May 1895; G. R. No. 4678, dated 21st June 1895) these returns are to be forwarded to the Director-General of Statistics.

in any province other oil-seeds of commercial importance are grown, their inclusion in the prescribed reports is unobjectionable, provided that they are separately shown. The report on linseed and rapeseed now incorporated with the wheat forecasts, should be separately published; the two crops should also be kept distinct and not treated together under the general head of oil-seeds.

For Bombay the Department of Land Records and Agriculture will submit reports on rapeseed and linseed in accordance with the instructions previously issued in the Circular of 3rd March 1886.

Bombay, North-Western Provinces and Oudh, Central Provinces, and Berár.

As regards sesamum, the Government of India desire to be furnished with three reports * similar in character to those already prepared for linseed and rapeseed from the provinces noted on the margin. The first report will give, in general terms, a character of the season and the state of the crops; the second will contain a fuller report on prospects and a rough estimate of area; and the third complete statistics of area and probable outturn. The dates which have been suggested, by the various provincial authorities, for the submission of the reports on sesamum, range from 1st August to 15th January, and the 15th August, 15th October, and 1st January will probably be found generally suitable, except in Madras, where the existing dates will be maintained.

A special difficulty in estimating area and outturn arises in the case of oil-seeds owing to the almost universal practice of growing them as mixed crops. In some provinces the areas of the several crops composing a mixture are already recorded separately, in others the areas under mixed crops are recorded in a lump for each field, and standard formulæ have been framed after experiment and local enquiry for calculating area and outturn of the crops composing the mixture. In such provinces there will be no difficulty in furnishing the necessary figures. But in the provinces where neither of these systems is in force, there may be difficulty in giving the areas under oil-seed grown as a mixed crop. In these cases the Government of India will not object to the statistics and information in the forecasts being restricted to the area on which the crop is grown unmixed, leaving the area and outturn of the mixed area to be roughly estimated at such proportion to the unmixed area as may have been determined by special enquiry. But apart from the requirements of forecast reports, the Government of India consider that in provinces where the mixed area of any crop is an important factor in the total production, measures should be taken in the interests of the accuracy of agricultural statistics at

* Under later instructions (*vide* G. I., R. & A., No. 15-52-6, dated 23rd May 1895; G. R. No. 4678, dated 21st June 1895) these reports are to be furnished to the Director-General of Statistics.

large to ensure a record of such areas, and the framing of careful standards for reducing them to an equivalent in unmixed areas.

(G. I., R. & A., No. 347–357 C., dated 13th March 1890; *vide* G. R. No. 2904, dated 29th April 1890.)

4. In circular dated the 3rd March 1886, (No. 20–4–82), the Governments of Bombay, North-Western Provinces and Oudh and Punjáb, and the Administrations of the Central Provinces and Berár, were desired to furnish the Government of India with two reports on the cotton crop, *viz.*, the first on the 15th July, showing the character of the crop, and the second on the 15th October, giving the fullest details available as to both the area and prospects of the crop. These dates having been found unsuited to the Bombay Presidency, they were altered to 10th September and 10th December for the early districts, and 10th October and 10th February for the late districts.

The expediency of publishing more frequent reports on the Indian cotton crop during the period the crop is on the ground, has recently been made the subject of a representation to the Secretary of State on behalf of merchants in the United Kingdom interested in the cotton trade. In forwarding this representation to the Government of India, His Lordship desired that the question should be considered whether monthly abstracts might not be published for the whole of India, giving estimated figures of area and probable outturn for each province, with totals for the whole of India.

The Government of India consider that some attempt should certainly be made to meet the wish of the commercial community in this country, as well as in the United Kingdom, for earlier and fuller information, and have arrived at the conclusion that no great disturbance of existing arrangements would be caused by the publication of four two-monthly reports, beginning with the period when the greater portion of the early crop has been sown and ending with the arrival of the season for the harvesting of the late crops. For provinces in which only the early variety is cultivated, three reports will suffice, but a fourth is necessary where the late varieties are also grown.

The Government of India have accordingly resolved that four general summaries shall be published, on the 20th August, 15th October, 15th December and 15th February. The first summary will contain an estimate of the area sown with the early crop, as compared with the normal area on that date, with remarks as to the general condition and prospects of sowings; the second, a corrected and completed estimate of the area of the early crop, and the sowings to date of the late crop, together with a report on the condition and prospects of both crops. The third summary will deal fully with the area and outturn of the early crop, and give further

information regarding the condition and area of the late crops. The fourth and last summary will review the harvest of both early and late crops.

To admit of the punctual compilation of these summaries, the following separate reports* are required from the provinces on the dates mentioned :—

August 15th.—First report, early crops, from Madras, Bombay, North-Western Provinces and Oudh, Punjáb, Central Provinces and Berár.

October 10th.—Second report, early crops, from Madras, Bombay, North-Western Provinces and Oudh, Punjáb, Central Provinces and Berár. First report, late crops, from Madras and Bombay.

December 10th.—Final report, early crops, from Madras, Bombay, North-Western Provinces and Oudh, Punjáb, Central Provinces and Berár. Second report, late crops, from Madras and Bombay.

February 10th.—Final report, late crops, Madras and Bombay.

The Directors of Local Departments of Land Records and Agriculture should use every effort to make these forecasts trustworthy sources of information to the public, and in the few instances where the revised dates entail the submission of earlier reports than are at present supplied, to secure their punctual issue. The dates have been determined with reference to the demand for early and reliable information, and to the necessity for uniformity in the period of reporting in order to allow of the publication of general summaries. For no province, however, has an earlier date been fixed than has been found possible by experience in other provinces similarly circumstanced.

The Government of India also desire that great care may be taken in every case to express the outturn in terms of "cleaned cotton," that is, cotton with the seeds extracted. For the return of areas over which cotton is sown as a mixed crop, attention should be had to the instructions furnished in Government of India, Revenue and Agricultural Department, Resolution No. 347–357 C–Agriculture of 13th March 1890, regarding the returns of mixed oil-seed crops. Figures which are estimates should invariably be shown as such, and the calculations of outturn should be systematically verified by the statistics of consumption and trade.

(G. I., R. & A., No. 358–369 C–Agriculture, dated 13th March 1890; *vide* G. R. No. 2904, dated 29th April 1890.)

5. All Political Officers attached to Native States should be impressed with the necessity of causing proper arrangements to be made for the supply to

* Under later instructions (*vide* G. I., R. & A., No. 15-52-6, dated 23rd May 1895; G. R. No. 4678, dated 21st June 1896) these reports are to be forwarded to the Director-General of Statistics.

the Director of Agriculture in due time of the required statistics regarding their States for embodiment in his general crop telegrams. (G. R. No. 1816, dated 3rd March 1885.)

6. The Director of Land Records and Agriculture should state in the crop forecasts submitted by him whether or not figures for the Baroda State are included. (G. I., R. & A., No. 808-4-B-5-A., dated 27th April 1891; *vide* G. R. No. 3309, dated 13th May 1891.)

7. Crop forecasts should be prepared in all provinces on the system under which an average crop is denoted by one rupee. (G. I., R. & A., No. 129-A-7-197, dated 6th November 1885; *vide* G. R. No. 6685, dated 21st September 1886.)

8. The Government of India have decided that in future it shall be left to Local Governments and Administrations to fix the scale of notation to be used in forecasts of crops for themselves in accordance with local conditions, the object being to secure that the returns are in terms of a normal crop. To secure conformity with local usage, it may even be necessary to use different scales in different parts of the same province. This being so, it is obvious that the anna standard will no longer possess any fixed or uniform value, and will, therefore, be unsuitable for use in any published forecasts. In all future forecasts that may be furnished to the Government of India or the Director-General of Statistics the use of the anna notation may be entirely discontinued, and the American notation used in its stead, 100 being taken to represent a normal crop, and the estimated outturn being stated as a percentage of that crop. Indeed, there is reason to believe that, apart from the formal periodical forecasts, all estimates of crop-outturn furnished to the Government of India—such, for instance, as were reported in connection with the famine of 1896-97—are subject to the same uncertainty of standard; and in future, whenever outturn is mentioned in such cases, either the American notation may be used, or, if the anna scale is preferred, the standard on which it is based may be stated. A brief parenthesis (so many annas = normal) is quite sufficient.

It will be noticed that in the above instructions the word 'normal' has been substituted for 'average.' The normal crop has been defined as 'that crop which past experience has shown to be the most generally recurring crop in a series of years; the typical crop of the local area, the crop which the cultivator has a right (as it were) to expect, and with which he is (or should be) content, while if he gets more he has reason to rejoice, and if less he has reason to complain.' This will not necessarily correspond with the average crop of a series of years; which is indeed an arithmetical abstraction and may possibly never occur. For it is obvious that in a tract in which the agricultural standard is low and the harvest precarious, the yield of the year will fall

below the normal, as above defined, more often and more largely than will be the case in a highly cultivated and well-irrigated tract, and that in the former case the average will probably be considerably below the normal, while in the latter it will probably approximate very closely to it. (G. I., R. & A., No. 9-27-4, dated 23rd October 1897; *vide* G. R. No. 725, dated 1st February 1898.)

In accordance with the foregoing instructions of the Government of India, 12 annas should be taken as representing a normal crop in all reports and returns submitted in future, and the attention of all officers should particularly be drawn to the distinction between a normal and an average crop. The necessary calculations for showing the estimates in the American notation will be made in the office of the Survey Commissioner and Director of Land Records and Agriculture while compiling the Presidency forecast reports for the Government of India. (G. R. No. 725, dated 1st February 1898.)

9. As it is desirable that the commercial community should obtain as early information as possible regarding the condition and prospects of the crops, the Agricultural Department should in future send a copy of the crop forecast to the principal newspapers in the province at the same time that they are telegraphed or forwarded by post to the Government of India.* The Agricultural Department should, however, not publish actual figures if estimated figures have previously been published by the Government of India. (G. I., R. & A., No. 25-A-5-2, dated 4th May 1887; *vide* G. R. No. 4159, dated 6th July 1887.)

10. The utility of forecasts is enhanced in proportion to the promptitude with which they reach the persons interested in the information which they contain. Moreover, where facilities for printing exist in the provinces, no appreciable advantage is gained from the printing and distribution of forecasts by the Government of India, while the delay due to the time occupied in transmission would be saved by direct distribution. In future, therefore, the direct distribution at present effected by the Local Agricultural Departments under the orders contained in Circular No. 25-A of 4th May 1887, should be extended so as to include the entire distribution now made by the Government of India.

The forecasts now reported* to the Government of India by telegram will continue to be so reported in order that the general summaries prepared and published by the Imperial Department of Revenue and Agriculture may be issued with punctuality. Other forecasts may be submitted either in manuscript or in print, provided they reach the Government of India by the prescribed dates.

It would be convenient if the Provincial reports and Imperial summaries could be uniform in size

* Under later instructions (*vide* G. I., R. & A., No. 15-52-6, dated 23rd May 1895; G. R. No. 4678, dated 21st June 1895) these forecasts of crops are to be reported to the Director-General of Statistics.

and type, and the form employed by the Government of India should as far as possible be adopted.

(G. I., R. & A., No. 2-5, dated 11th February 1892; *vide* G. R. No. 1521, dated 1st March 1892.)

11. The Government of India desire that in the final reports on the wheat crop information may be furnished in connection with the prices and general condition of the supply of food-grains in the Province. The main questions are—

(*a*) Whether the produce of the year's supply of food-grains has been much above or below the average;

(*b*) Whether the food stocks of former harvests are plentiful or not;

(*c*) Whether prices of food-grains generally have ruled higher or lower than usual; and

(*d*) What have been the causes which have caused increase or decrease of exports of wheat and how far has the movement been influenced by a scarcity or otherwise of food-grains.

(G. I., R. & A., No. 8-5-4-A., dated 30th March 1888; *vide* G. R. No. 2311, dated 17th April 1888.)

12. The District officers in Sind should state, in their forecast returns for wheat and cotton, the estimated yield per acre *in pounds* to enable the Director of Land Records and Agriculture to give complete statistics showing the outturn of the crops for the whole of the Presidency as desired by the Government of India. (G. R. No. 6354, dated 28th August 1889.)

13. In the forecasts of cotton crop published by Provincial Governments, the yield should be shown in bales of 400 pounds of clean cotton. (G. I., R. & A., No. 10-3 L.-18-A., dated 4th June 1890; *vide* G. R. No. 4561, dated 30th idem.)

14. The first or preliminary forecasts of the cotton and oil-seed crops and the first and second reports on the prospects of the wheat crop should be transmitted to the Government * of India by telegraph. (G. I., R. & A., Nos. 24-3 L-28-A., dated 15th August 1890, and 1683-3 L-37-A., dated 29th October 1890; *vide* G. Rs. Nos. 6387, dated 9th September 1890, and 8238, dated 20th November 1890.)

15. The following form should be used in submitting the final crop forecasts of the Bombay Presidency. The appended memorandum of suggestions may be conformed to in the compilation of these forecasts as nearly as the circumstances of the Presidency admit. Particular importance is attached to the suggestions in paragraph 4. To the final forecast of the Bombay cotton crop, the Director of Land Records and Agriculture should append a statement showing district details.

* Under later instructions (*vide* G. I., R. & A., No. 15-52-6, dated 23rd May 1895; G. R. No. 4678, dated 21st June 1895) forecasts of cultivation and of outturn of crops are to be communicated to the Director-General of Statistics.

Final Forecast of the *Crop in the*

District.	Acreage.							
	Of current year's crop (1895-96).	Of previous year's crop (1894-95).	Average of preceding years.		Percentage by which column 2 exceeds (+) or is less than (—) area in			Estimated yield of current year, i.e., of area in column 2 (1895-96).
					Column 3.	Column 4.		
1	2	3	4		5	6		7
			(a) Five years.	(b) Ten years.		(a) Five years.	(b) Ten years.	

Note.—The years on which the average is calculated should be *exclusive* of the year for which figures are given in columns 3 and
show figures for 1894-95 and columns 4 and 9 for (a) 1889-90 to 1893-94, (b) 1884-85 to 1893-94.

In columns 2, 3 and 4 the figures should be in acres; in columns 7, 8 and 9 they should be in tons for wheat and oil-seeds, in c
should be given in tons, cwt, or lb. as may be found convenient.

MEMORANDUM.

With the intention of securing greater accuracy in the system of estimating the outturn of harvests and uniformity in the exhibition of the statistics embodied in the final forecast reports on crops, the Government of India, in August 1891, called for information regarding the system adopted in each province and circulated a form of statement for criticism. The replies received afforded useful information and suggestions as to the method of calculating harvest yields.

2. The system generally followed is, that the area under crop being measured and accurately known, the outturn in annas is calculated by some officer for a certain area. The area and estimated outturn are reported to the Director of the Agricultural Department. For each area reported on, the Director has by him a standard of outturn per acre corresponding to a 16-anna crop, and by applying this he gets the estimated outturn. Thus if y represents the standard outturn per acre and a 12-anna crop on x acres is reported, the outturn is estimated at $\frac{12}{16} x y$. The area and estimated outturn of the province are then reported to the Government of India, by whom the provincial statistics are published in a combined form.

There are thus three items in the estimate, *viz.*, the "area," the "fraction," and the "standard."

3. As regards the area, there exists in the village establishments of most provinces an agency capable of reporting the acreage of crops with great accuracy wherever the fields have been mapped and surveyed. But, although yearly diminishing in extent, there are still important tracts for which at present statistics are not available, owing to the absence of maps or the non-existence of trained village establishments. For these tracts the areas as well as the outturn cannot be more than an estimate. These area-estimates, once framed, are too often allowed to become stereotyped and repeated year after year without regard to the influence of exceptional seasons or changes in the economical condition of the tracts. They should be revised with care annually by comparison with the conditions prevailing in surrounding areas of a similar character for which accurate information is available, and by means of such special enquiries as may be possible. To this end the estimates of unsurveyed areas, where they are large and important, should be shown separately in the returns from the figures relating to surveyed areas and should not be merged in the latter. This separation is already carried out to a large extent in the returns of agricultural statistics for British India.

4. In dealing with the calculation of areas, two other matters in which practice varies, demand consideration, *viz.*, (1) whether the area returned should be the area sown or that successfuly cropped, and (2) in the case of forecast crops which are sown

mixed with other crops, whether the total area covered with the mixed crops should be exhibited, or an area calculated to represnt the acreage covered by the forecast crop only.

As regards (1) the general rule should be that the returns should exhibit the areas actually sown, whether the crop comes to maturity or not. The failure of the crop should affect, not its area, but its outturn. An exception to this rule will, however, be made when fields, owing to the failure of the first sowings, have been devoted to other crops. In this case the area first sown with the forecast crop may be omitted. As to (2), the areas covered by the several crops in a mixed field are at present estimated in various ways in the different provinces, and the most suitable method of calculation of them is a question of some difficulty. But for purposes at least of the forecast, the area to be returned must be the area covered by the forecast crop, exclusive of the area covered by the other crops with which it is mixed. However rough the estimate of the area of the forecast crop may be, it will be less far from the truth than a return of the area of the whole mixed field as the area covered by the single forecast crop.

5. The method of arriving at standards for the conversion of anna estimates is under separate consideration, in connection with the requisition received from the Secretary of State for India for periodical returns of the average outturn per acre of the principal crops. In view, however, of the fact that the accuracy of a standard bears necessarily an inverse ratio to the extent of the area for which it is framed, and that in some provinces extremely wide areas have been adopted for the framing of a single standard, it is desirable that some limit should be introduced as early as possible, in regard to the unit of area for which standards should be framed; and that ordinarily it should not be larger than a táluka or tahsil. To ensure the correct application of the standards, the areas for which fractional anna-estimates are made and reported should invariably correspond with those for which standards are framed. Experience has shown, moreover, that the anna-estimates of village officers, when not systematically tested, become untrustworthy and misleading; and where they are not actually prepared by a responsible local official of rank, they should always be carefully checked by means of information independently collected from landholders. The resulting outturns for the province should also be tested in the office, in which the computation is made, by the light of trade returns, estimates of consumption (where such exist), and other cognate statistics. If the comparison indicates palpably misleading results in the crop returns, no time should be lost in amending the standards for the crops concerned.

6. Prefixed to this memorandum is the form of statement which should accompany the final forecast for each crop reported on. In previous instructions it has been laid down that the normal area and out-

turn should be calculated on the average of the last five years exclusive of exceptional seasons. Statistics are, however, now available for a considerable series of years, and it is no longer necessary to adhere to this scale. The normal area and outturn should be taken as the average of the whole period for which reliable data are forthcoming, irrespective of the character of the season, but the period upon which the calculation rests should be indicated in the return.

(G. I., R. & A., Nos. 48-9, dated 21st December 1892; 8-53, dated 23rd February 1893; and 885-53, dated 21st April 1893; *vide* G. Rs. Nos. 269, dated 11th January 1893, 1949, dated 15th March 1893, and 4417, dated 20th June 1893.)

PART VI.—CROP EXPERIMENTS.

1. In carrying out crop experiments nothing with regard to the localities should be suffered to transpire until the experiments are actually made. No crop is to be cut except in the presence and under the personal supervision in the field of a European officer or Deputy Collector, before whom also the threshing out of the crop should be made, and its weight and the area from which it was cut noted down in his own handwriting. It is particularly enjoined on all officers who may be called upon to conduct crop experiments, that Government rely upon their taking a personal interest in the matter and carrying out to the letter the instructions of the Survey Commissioner.

The expenditure need not be restricted to the payment of labourers: a present to the owners or occupants of land whose crops may be operated on, or to any other person who may give zealous assistance, is allowable.

(G. R. No. 3859, dated 6th August 1872.)

2. Government will not lightly accept any excuse for failure to make crop experiments in any district for any year. The subject is most important. (G. R. No. 776, dated 27th January 1883.)

3. The reports on crop experiments should be submitted in print. The Superintendent, Government Central Press, should as usual apply to Government, as soon as he has received the manuscript reports, for instructions as to the number of copies to be printed. (G. R. No. 6752, dated 12th September 1883.)

4. The Governor in Council must impress on all officers concerned the necessity of care and attention in making crop experiments. The absence of such care and attention to the rules entails waste of time and labour, and gives absolutely valueless results. Besides the importance of the results in connection with the incidence of the land revenue and the condition of the peasantry, the habits of observation formed and the information about agriculture gained in making the experiments are invaluable to Government officers, and the evidence of accuracy, patience and intelligence or the want of them which the experiment afford is carefully noted by Government. (G. R. No. 4755, dated 3rd July 1886.)

5. The Director of Land Records and Agriculture, besides criticising experiments *after* they are made, should keep a general watch over the experiments proposed to be made in any year. He should draw up a programme, in consultation with Collectors, of the experiments considered necessary, the tálukas in which and the times at which they are to be made, and should endeavour, by communicating at the proper times with the Collectors concerned, to prevent the matter being lost sight of, as, it is feared,

is too often the case, especially when transfers of District officers have recently been made. Special experiments, no doubt, take up more time than many officers can spare. Allowance must be made for this fact in drawing up the programme mentioned above; but these experiments should, nevertheless, be considered as necessary. (G. R. No. 2823, dated 13th April 1889.)

6. Where the prescribed programme has not been carried out, Commissioners should comment on such omissions by District officers when submitting their remarks on the Director's report. (G. R. No. 2253, dated 31st March 1891.)

7. The Director of Land Records and Agriculture should submit his annual report on crop experiments by the end of the revenue year, so that Government might have the results of crop experiments before them when reviewing the Annual Administration Reports of the District officers. A further advantage would be that the criticisms of the Director could be communicated to experimenters before the following season's experiments were conducted, and an officer would have the opportunity of repeating in the same locality and on the same crop the experiment of the previous year, with special view to the avoidance of any errors pointed out by the Director. To enable the Director to submit his report to Government in time in accordance with the above instructions, the officers conducting experiments should transmit their reports to that officer *immediately on completion of the experiments*. (G. Rs. Nos. 2341, dated 11th April 1690, and 3377, dated 15th May 1890.)

8. The possibility of an officer losing his notes or going on leave, or being transferred to another district before reporting on the experiments he has conducted or subsequently supplying information required to explain his report, should be obviated, and, therefore, the reports should be submitted by experimenters immediately on completion of the experiments. The Director will then be in a position to, and should, make further references to experimenters with the object of clearing up any points in their reports which appear doubtful. (G. R. No. 849, dated 7th February 1888.)

9. In the case of *ordinary* experiment unless the officer conducting the experiment has leisure to deal fully with the question, no attempt should be made at compiling details of cost of cultivation. An *ordinary* experiment ends with the ascertainment of the ratio which the Government assessment bears to the gross produce. Calculations as to cost of cultivation in such experiments are, therefore, of use only in so far as they afford a means of comparison with similar calculations made in the case of *special* experiments, and if they are inaccurate, they are obviously worse than useless. (G. R. No. 2541, dated 11th April 1890.)

In the case of ordinary, as well as special experiments, it would be useful if information regarding the *rent*, as distinct from assessment, paid for the land in question could be given whenever possible. (G. R. No. 2253, dated 31st March 1891.)

10. The form in which the quinquennial return showing the average yield per acre of the principal crops in India will be submitted* is that given in Appendix I to this Circular, and the crops of which the outturn will be shown are those noted against the names of the respective provinces in Appendix II.

These quinquennial returns will be based on information collected every year by enquiry or actual experiment. Rules for the conduct of crop-cuttings have been in force for some years in Bombay and certain other provinces. Copies of the rules adopted in Bombay are annexed, Appendix I.

APPENDIX I.

Return showing the approximate yield per acre of the principal crops in the Provinces (189 —189 .)

NAME OF CROP.		AVERAGE OUTTURN IN LBS. PER ACRE CROPPED.							
		PROVINCE.			DISTRICT A.		DISTRICT B.		&c.
Ordinary name.	Botanical name.	Irrigated.	Unirrigated.	Irrigated and Unirrigated.	Irrigated.	Unirrigated.	Irrigated.	Unirrigated.	&c.
1	2	3	4	5	6	7	8	9	10

NOTES.—(*a*) Crops should, as far as possible, be classed and entered in the order adopted in Table A. 3 of the Annual Agricultural Tables.

(*b*) The yield should be that of the crop when sown unmixed. In each column the estimate given should be that of the average outturn on average soil in a year of average character as deduced from a consideration of the information obtained or experiments made during the years under review; so that when multiplied by the average area cropped it may give as near an approximation as possible to the outturn of the crop in an average year.

(*c*) It is not necessary that estimates of outturn of each crop should be made for every district; they may be given for selected districts only.

(*d*) *Columns 3 and 4—Provincial Estimate.*—Where the outturn of the crop has been estimated for each district, the average outturn of the province can be estimated by multiplying each district outturn by the area cropped in each district and dividing the total outturns by the total area cropped in the province. Where the outturn has not been estimated for each district, the best estimate possible should be made.

(*e*) *Columns 3, 6, 8, &c.*—In the case of crops not ordinarily irrigated these columns may be left blank.

(*f*) *Column 5.*—Will be obtained by multiplying column 3 by the irrigated area cropped, adding column 4 multiplied by the unirrigated area cropped, and dividing the sum of the above by the total area cropped.

(*g*) A brief memorandum stating the sources of the estimates and the manner in which they have been calculated should accompany the return.

* Under G. I., R. & A., No. 15-52-6, dated 23rd May 1895 (G. R. No. 4678, dated 21st June 1895), this return is to be forwarded to the Director-General of Statistics.

APPENDIX II.

List of crops, the outturn of which is required in the Quinquennial Return of yields.

Crop.		Madras.	Bombay.	Sindh.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Central Provinces.	Lower Burma.	Upper Burma.	Assam.	Mysore.	Ajmere.	Coorg.	Berar.
Ordinary name.	Botanical name.														
1 Rice (husked).	Oryza sativa... ...	*a*	*a*	*b*	*a*	*a*	*a*	*a*	*a*	*a*	*a*	*a*	*b*	*a*	*b*
2 Wheat ...	Triticum sativum ...	*b*	*b*	*a*	*a*	*a*	*a*	*a*	*b*	*a*	*b*	*b*	*b*	*b*	*a*
3 Barley ...	Hordeum vulgare ...	*b*	*b*	*a*	*a*	*a*	*a*	*b*	*b*	*b*	*b*	*b*	*a*	*b*	*b*
4 Jowár ...	Sorghum vulgare ...	*a*	*a*	*a*	*a*	*a*	*a*	*a*	*b*	*a*	*b*	*b*	*a*	*b*	*a*
5 Bájra... ...	Pennisetum typhoideum.	*a*	*a*	*a*	*b*	*a*	*a*	*b*	*b*	*b*	*b*	*b*	*b*	*b*	*b*
6 Rági	Eleusine coracana ...	*a*	*a*	*b*	*b*	*b*	*b*	*b*	*b*	*b*	*b*	*b*	*b*	*b*	*b*
7 Maize ...	Zea Mays	*b*	*b*	*b*	*a*	*a*	*a*	*b*	*b*	*b*	*b*	*b*	*a*	*b*	*b*
8 Gram... ...	Cicer Arietinum ...	*b*	*a*	*a*	*a*	*a*	*a*	*a*	*b*	*a*	*b*	*a*	*b*	*b*	*a*
9 Linseed ...	Linum usitatissimum.	*b*	*a*	*b*	*b*	*a*	*b*	*a*	*b*	*b*	*a*	*b*	*b*	*b*	*a*
10 Til	Sesamum indicum ...	*a*	*a*	*a*	*a*	*a*	*b*	*a*	*b*	*a*	*b*	*a*	*b*	*b*	*a*
11 Sugarcane (manufactured gur or jaggery.)	Saccharum officinarum.	*a*	*a*	*a*	*a*	*a*	*a*	*a*	*b*	*b*	*a*	*a*	*b*	*b*	*b*
12 Cotton (cleaned).	Gossypium, *sp* ...	*a*	*a*	*a*	*a*	*a.*	*a*	*a*	*b*	*a*	*b*	*a*	*a*	*b*	*a*
13 Rapeseed or mustard.	Brassica campestus...	*b*	*a*	*a*	*a*	*a*	*a*	*b*	*b*	*b*	*b*	*b*	*b*	*b*	*b*

NOTE.—Returns are required for crops marked *a* and are not required for crops marked *b*. There is no objection, however, to Provinces ascertaining the yield of other crops besides those of which returns are required and including them in the return.

The yield given should be in all cases that of the main product of the crop (*e.g.*, grain, manufactured gur or jaggery, cleaned cotton, &c.): if any estimate can be made of the outturn of by-products (*e.g.*, straw, fodder, &c.), these should be added below the estimate of the main product.

STANDING ORDERS ON CROP EXPERIMENTS (BOMBAY).

Introductory.

1. The crop experiments made by Revenue officers, not below the rank of Deputy Collector, are of two kinds—ordinary and special. The former deals with a selected survey number or subordinate number. The latter deals with all the numbers making up a selected holding, and is based on one or more ordinary experiments made on holding or even in part, as will be explained (para. 27) on fields not contained in the holding under enquiry.

A.—Ordinary Experiments.

2. The objects of ordinary experiments are: (1) to ascertain the outturn of the whole number by cutting the crop or crops on small accurately measured areas; and (2) after making a careful valuation of the outturn of both principal and by-products to show the incidence of the assessment *fixed by the Survey and Settlement Department* on the value of the gross produce.

NOTE—By continuous attention year by year, by ledgering the results with notes as to the character of the season, and by careful deductions from numerous recorded results most trustworthy information as to the varying outturn of staple crop and even of minor crops, as to customary rotations, crop mixtures, catch crops, double cropping, and the like will be gleaned; and the burden of the land tax justly estimated

Short Rules and Cautions.

3. Read over the instructions printed on the standard form carefully and fill in *all* the information asked for in the headings to the columns.

4. Do not select a field with an abnormally poor crop, but seek to choose a crop which represents a fair average for the season.

5. Show how you made your selection. Describe shortly the various steps taken in the conduct of the experiment so as to prove that you have maintained the closest personal supervision and have taken due care to prevent any tampering with the cut crop.

6. Remember that you are to estimate the outturn of a whole field by tests on small areas. Be very careful then in measuring, always using chain and cross staff; and if the crop is at all uneven, as it generally is, make up the area of test by patches cut with discrimination in different parts of the fields, but do not cut any patch less than two gunthas, else you risk error.

7. Choose areas of which 40 gunthas is a multiple, to save yourself unnecessary labour in calculations, but do not neglect the prescribed minimum (*vide* remarks on column 8 of Standard Form), else your trouble will be fruitless; and do not err on the other side by cutting very large areas, which will take unnecessary time and labour.

8. Do not attempt to ascertain the cost of cultivation, or the incidence of assessment on net produce, unless your ordinary experiment is to fit in with and help a special experiment, or unless you have unusual facilities.

9. Show simply, but fully, how you arrived at the rate of seeding, rotation, &c.; in fact explain each entry in the tabular statement, so that it may be accepted without lurking suspicion of inaccuracy.

10. Note that the entry (column 12) of local estimate in annas is not to be made with reference to other fields, but is one based on the capabilities of the area of experiment, which vary with the season.

But in your report you should also compare the crop with that of similar crops of the village or taluka of the same season, in order to show how near you have been able to select an average crop of the season (see rule 4 above).

11. Be careful to weigh or measure *grain* and *seeds* well dried. The measure ser is always a heaped measure. If practicable, have the measure filled by a grain-dealer and weigh the contents in a carefully tested balance with Government Rupees as a counterpoise. Repeat the filling and weighing 3 or 4 times for the sake of accuracy. Do this about a week after the crop has been threshed, and keep for that purpose about 1¼ sers of the grain or seed.

12. When the test is done, send the exact contents of the local ser to the Director, Land Records

and Agriculture, with your bill of costs or report, noting the test results.

13. Do not confound the weight ser and the measure ser, and remember that the weight of the contents of a measure ser will vary with different grains or seeds, and even with different qualities of the same.

14. Where the weight ser is customary, it will suffice if 2 or 3 tolas weight of the grain or seed of the experiment are sent, so that the sample may be examined.

15. In the case of rice, ground-nut, and other crops, where the crop is generally sold by the producer *with* its husk or shell, be careful to show whether your entries are for the unhusked or unshelled product, or for that with the shell or husk removed.

16. In sugarcane tests show number of canes, weight of canes topped and stripped for the mill, weight of tops, weight of juice, and finally weight of gul, which is the principal product. The by-product is the fresh tops used as fodder. Other by-products need not be noticed.

17. When the incidence (column 27) is very high or very low, comment fully and carefully, showing the reason or reasons, remembering that one of the principal objects is to test the burden of the assessment. *When the selected crop is a poor one in the rotation, or when it is a second crop after one reaped early in the season, or when it is a subordinate row crop, be very careful to intimate the fact clearly.*

B.—Special Experiments.

18. The objects of special experiments are not unlike, but are more extensive than those of ordinary experiments. The special experiment is, as shown above, one on a selected *holding*. The typical holding is one fairly representing the average agricultural holding of the locality cultivated by a holder, who subsists and supports his family on it, and who has no other means of support than the crops raised on his holding. But the typical holding is hard to find at the time which the experimenter can devote to the enquiry.

19. Experimenters are free to select holdings, which may greatly differ from the typical one described, *e. g.*, (1) a holding cultivated entirely by tenants; (2) or entirely by hired labourers; (3) or one occupying only a portion of the time of the holder who lives partly by day labour or by some trade. Again holdings, cultivated by tenants vary in character according to the nature of the agreement between the holder and the tenant.

20. In the typical holding and in holdings which can by careful manipulation be reduced to the type, the main object is to show by exhaustive enquiry what the standard of living of the holder is as compared with that of the day labourer.

21. In other holdings, the main object is to show whether the holding gives a fair return for the labour and money expended on it. Other objects are to show the varying conditions under which the land is sub-let, the profits of investing in land, the rent received by investors or superior holders compared with the assessment, and the like.

22. The enquiries necessitated by special experiments should throw light on the varying methods of tillage; the kinds of manure and the mode of application; the customary usage as to employment and payment of hired labour for weeding, harvesting, &c.; the number of acres tilled by one pair of bullocks; indication of improvement in the methods of tillage by the use of improved implements for cultivation or for preparing the crop for the market; the increase in the growth of crops for export rather than for local consumption; the introduction of new crops, sales of standing crops; in fine, everything connected with the practice and improvement of agriculture.

Short Rules and Cautions.

23. A special experiment comprises one or more ordinary experiments. The details for the component parts of the special experiment should be entered in the prescribed form as for so many ordinary experiments, and the instructions under the head "Ordinary Experiments" are to be observed as far as they are applicable.

24. The size of the holding to be selected for experiment will depend very much on the time which the officer is able to spare, and on the average holding of the tract. It is not convenient to choose very small holdings, while, for obvious reasons, very large ones cannot satisfactorily be dealt with.

25. Officers are advised at first to carry out experiments on holdings cultivated wholly or for the most part with one or two of the chief crops of the district. After making several such experiments, an officer will find it easier to experiment on holdings cultivated with a variety of crops; assisted, as he would be, by the results, *mutatis mutandis*, of the simpler experiments.

26. Where the holding comprises several survey numbers cultivated with the same crop or with different crops, happening to be ripe for cutting at the time of experiment, plots should, if possible, be selected in each field. This should be specially attended to, if widely differing rates of assessment on the several fields disclose the fact that the soils have been classified as of varying quality and productiveness. *Experimenters should be careful to deduct in special experiments the unsown portions of arable lands.*

27. When the average produce of each field has been estimated, as far as possible, by the tests made, it will frequently be found that the outturn of a row crop, or other subordinate crop, cannot be ascertained. Experimenters should endeavour to

supply the deficiency in the best method available. There is a large number of careful experiments in the yearly reports, which may be utilized (provided the results are intelligently applied), or later on in the season the experimenter may find it easy to take an ordinary experiment elsewhere on a crop similar to the unestimated crop. Such experiment should then be embodied with the other component parts of the special experiment. Foresight must be used to prevent, if possible, the choice of a holding containing a crop which cannot be directly or indirectly estimated, unless, indeed, its area is insignificant.

28. The next step (after filling in the tabular statement) is to calculate the gross outturn of the holding. First show exactly the area and assessment of all the component parts of the holding and then compute the outturn of principal and by-products for each part and the seed used for each crop.

29. From this point the treatment will vary according to the nature of the holding. If it be a holding of the kind described above (paragraph 18), then make deductions in kind for (1) seed used, (2) fodder required for plough cattle. Value the balance according to the entries of the tabular statement. If the holder has borrowed seed to be repaid on the crop with interest, deduct the amount to be repaid rather than that actually used.

30. The balance left must be now stated in rupees. Deduct all items of cash expenditure :—

e. g., Local Funds, Irrigation charges, manure purchased; cattle food, as cotton seed which is purchased; hired labour paid in cash or kind. If in kind, the value of the grain, &c., given should be computed. Payments to balutedárs also converted into cash.

Note.—Payments in kind may be deducted with seed and fodder if found more convenient.

31. The balance after the cash deductions goes to pay assessment and to support the holder and his family. Deduct assessment (exclusive of Local Funds, charges of Irrigation Department for water of Government tanks and canals) and then show the number of men and women and children in the holder's family dependant on the holding for support.

Estimate requirements for food, clothing, condiments, &c. Compare the standard of comfort thus disclosed with that of the day labourer.

If milch cattle are kept, they prove an increased standard of comfort. Estimate their requirements for keep and show how it is met. If their milk is sold in part, show how far this meets their keep.

32. If the holder is in debt, show how contracted and how being paid off. Whether increasing or diminishing.

33. Turning now to other kinds of experiments, all that can be done is to give one or two examples,

bearing in mind the remarks in paragraphs 19 and 21 above.

Case A.—Holding of day labourer or village artisan partly supporting himself by agriculture and possessing land and cattle of his own. Show the area and the assessment of the land and the outturn with value of each portion. Make deductions as above, but do not suppose that the bye-products will necessarily feed the cattle for the whole year. If they are not sufficient, show how the cattle are used, when not engaged in the holding. Show as nearly as you can how many days the holder and members of his family are engaged in cultivating the land. Take no notice whatever of the rest. Then show what balance is left to the holder, as a return for the labour and time expended, and comment on the number of months this return will keep him and those of his family, either too young to work or working on the land, and discuss how he supports himself and them for the rest of the year.

If in such a holding the holder has no cattle, the necessary modifications, *e.g.*, cost of hire, should be made.

Case B.—Superior holder sub-letting land at a grain or cash rent. Show agreement between holder and tenant. Show after calculation of outturn the net receipts of holder and compare the value with the assessment. Turning to the tenant, show the cost of labour, human and animal, spent on the cultivation, and cash payment by tenant. Divide outturn between tenant and holder according to agreement, and comment on the return from the tenant's share, for the labour and money spent by him.

Cost of Cultivation.

34. In all special experiments, whether the cost of cultivating each individual crop is an essential part of the enquiry or not, experimenters are expected to make the estimate for each individual crop or crop mixture.

35. First ascertain what operations were actually required and performed for each crop or crop mixture.

36. Study the sample entries for cost given in the Appendix to Report for 1889-90. Show how many bullocks were yoked to the plough, or harrow or seed-drill, and how many men, &c., required.

37. For each operation ascertain by inquiry about how many acres can be covered in a day or, if less than one acre a day, what portion of an acre can be covered in one day.

38. Base the charges for man or woman or child on the local rates for hired labour; so the hire for a pair of bullocks.

39. Show cost of watering, weeding, &c., in the same way.

40. Reduce all estimates to the cost *per acre*, and show by remarks information sufficient to allow of the calculation being fully checked.

41. No form is prescribed, because no one form can be applied to all estimates. The form recommended on page 41 of Report for 1887-88, or those shown in the Appendix to Report of 1889-90, may be selected, or another form may be devised, if necessary, provided home and hired labour are distinguished when necessary, and provided the rates of charges are specified and explained.

B 1955—340 Rev.

Standard Form, Bombay.

Ex. Number of experiments.	Village and táluka.	Survey or subordinate survey No.	Area deducting pót kharáb.		Assessment, original or revision survey.			Kind and extent of irrigation, if any.	Special water-rate, if any, fixed by Settlement Department.			Area selected for experiment and date of experiment.	Name of crop experimented on with local name to show variety.	Usual rotation.
			A.	G.	Rs.	a.	p.		Rs.	a.	p.	Gunthas.		
1	2	3	4		5			6	7			8	9	10

Amount in lbs. (=39 tolas each) of seed.	Sown broadcast or drilled. If latter, with what kind of drill. In what month sown.	Outturn of area of column 8.													
		Yield of grain or other principal product.	Equivalent of ditto in lbs. (=39 tolas each) according to actual test.		Yield of chaff or other useful bye products.	Value of principal product.			Value of bye-products.			Principal product, column 19.	Bye-products, column 20.	
		Local sers (measure).	Lbs.	Tolas.	Lbs.	Rs.	a.	p.	Rs.	a.	p.	Lbs.	Lbs.	
16	17	18	19		20	21			22			23	24	

NOTE.—One page foolscap size should be used for explanatory remarks required by standing orders.
NOTE.—One printed copy of this form is to be filled in for each special experiment, but as many ordinary experiments may be found convenient may be e
COLUMN 8.—Minimum area for dry-crop ... ... 8 G.
Ditto. garden and rice ... ... 4 G.

EXPLANATORY NOTES.

Column 4.—Show total area, then pot-kharáb, and then the difference, which is the total assessed area—V. F. No. I, columns 4, 5, 14, Manual of Revenue Accounts.

In mixed numbers, *e.g.*, numbers assessed partly as rice or garden and partly as dry-crop, show area and assessment in detail for each class of land—V. F. No. I, columns 7-12.

Column 5.—Write below figure of assessment "Original" or "Revision Survey" as the case may be.

In case of land paying only a quit-rent, show *full* assessment —V. F. No. I, column 15.

Columns 6, 7.—Show whether by well, canal, tank or channel. If water-rate is fixed and shown in V. F. No. I, column 13, enter in column 7. If charge is made by Irrigation Department, leave column 7 blank and show in column 6. If land is irrigated but no special rate levied, show reasons in column 6, *e.g.*, private well made since settlement.

Column 8.—Area not to be less than 8 gunthas in dry-crop or 4 gunthas in rice or garden. In special experiments the aggregate area of tests to be generally up to 5 per cent. of the holding.

Column 9.—Give the name according to column 2 of the list appended to V. F. No. 16, and the vernacular name of the variety.

When the area selected for experiment (column 8) contains more crops than one, show in column 9 all the crops and in report explain the nature of the mixture. If it consists of one crop with rows of a subordinate crop, find the proportionate area under each crop by counting the rows. If the seed of two or more crops was sown mixed, find the proportionate area by considering the seed sown. Cases will occur where both means of ascertaining the proportionate area must be used.

Divide the area of column 8 among the ingredients of the mixture and show the division in column 9.

Column 10.—Here enter in order of rotation crops sown in previous years, *e.g.*, 1 wheat, 2 jowári, and 3 gram. The figures 1, 2, 3 means 1st, 2nd and 3rd year. If in any year two crops are taken off the same piece of land, the two should be bracketed, thus 2 { (1) Rice / (2) Wheat. }.

If the rotation cannot be ascertained, write "undefined" *and* enter the crops as shown in V. F. No. 3 for the last three years in the manner above described. Where the rotation includes one or more years of fallow, show the customary fallows.

Column 12.—The estimate is to show the anna valuation of the crop as compared with former crops on the same field.

Column 15.—Amount of manure per acre should generally be shown. By time of application is meant whether before or after sowing, as a top dressing.

Column 16.—If seed sown first in seed-bed and then seedlings transplanted, show proportionate area of seed-bed to acre of transplantation, and then calculate entry for the column.

Column 18.—Where weight ser and not measure ser customary, erase "measure" and substitute "weight."

Column 19.—Below entry of equivalent weight write 1 ser = tolas, *viz.*, the result of the actual test on which the entry is calculated.

Column 20.—Useful, that is useful as fodder or saleable for other purposes.

Columns 21-22.—Experimenters are not authorized to accept the prices recorded in the "Prices current" published in the *Government Gazette* for the purposes of entering the money value of the crop, but should ascertain it at the market town, which should also be the usual market of the produce. The value obtaining on the date of experiment, with the name of the market town at which it was ascertained, should be shown in these columns, and for purposes of check show the market rates both for principal and by-products in lbs. per rupee on which valuations are made. If fodder is sold in bundles, &c., find by test average weight of bundle, give price per 100 bundles, and calculate and show also price in lbs. per rupee.

Column 26.—See note on columns 6 and 7. The average assessment per acre should be calculated on the class of land dealt with in the experiment. Fluctuating canal-rates, sometimes levied according to the season for which water is taken, and sometimes according to the crop raised and calculated at rates liable to be modified from time to time, should not be considered as forming part of the standard assessment, but should be shown in column 6, as stated above.

Column 27.—Show to two places of decimals, not in rupees, annas, and pies.

Special Bombay Rules for the preparation of a Quinquennial Return showing the average outturn per acre of principal crops.

	Remarks.
I.—The number of crop experiments carried out by each Sub-Divisional Officer will be three ordinary or one special.	The number now prescribed is two ordinary or one special.
II.—Divisional Inspectors, Land Records and Agriculture, will perform the same number of experiments.	These officers are directed to make experiments by Departmental Orders, but they should be brought under the general scheme.

III.—The Superintendent of Farms and the Superintendents of Local Government Farms will report experiments made on the farms or elsewhere under orders of the Director, Land Records and Agriculture.	The cultivation records are of course already kept up on the farms, but are not reported in the experimental farm.
IV.—The direction of crop experiments will vest in the Director of Land Records and Agriculture in consultation with Collectors, and they will be carried out to meet as far as possible the requirements of the return.	This provision is already made in Government Resolution No. 2823, dated 13th April 1889.
V.—The Director of Land Records and Agriculture will revise the averages quinquennially on the basis of results obtained from experiments to date. The figures of the return will follow the formulæ till the basis for this revision has been finally ascertained. The figures so revised will be printed in red ink.	The ledgering of experimental results is already carried out in the Director's office.

Report of the Director of Land Records and Agriculture under paragraph 6 of Government of India letter No. 3-45, dated 20th February 1892 (Revenue and Agricultural Department).

The crops proposed for each district are those shown in the provisional statements attached to this office letter to Government, No. 1237, dated 27th May 1892.

2. It may be possible eventually to distinguish between crops grown on 1st, 2nd and 3rd class soil; for the present only the district average can be shown.

3. The provisional form of return shows outturn in *each* district and not for Representative Districts as implied in paragraph 1 of the Government of India letter. In the Bombay Presidency proper, it is not necessary or desirable to make any limitation as the formulæ and crop experiments alike extend to every district.

4. Mixed crops will in no case be returned as such. Both under the Revenue Manual and in Crop Experiments the several components of such crops are dealt with separately.

5. The form proposed is generally suitable as it stands.

(G. I., R. & A., No. 37—26, dated 27th June 1893; *vide* G. R. No. 5665, dated 5th August 1893.)

11. Collectors should take steps to have the programmes observed as strictly as the circumstances of the season will allow. Only in cases where special circumstances exist should any deviation be allowed.

Copies of the programmes of crop experiments, which are annually settled by the Director, in consultation with the Collectors, should be communicated to the Commissioners to enable them to exercise proper supervision over the operations allotted to each officer. The Director, to whom the reports are forwarded immediately on completion of the experiment, should, when necessary, call for further information or verification of details, and in the absence of other defects, results should not be excluded because they differ materially from formulæ, the accuracy of which has not yet been established.

(G. R. No. 3547, dated 15th May 1893.)

PART VII.—AGRICULTURAL EXPERIMENTS.

1. The recommendations of the Statistical Conference regarding the system of carrying out and reporting agricultural experiments were briefly:—

(*a*) That agricultural experiments should be systematically prosecuted in every province where adequate machinery for the purpose exists, and that "areas should be set aside in every province for the trial of agricultural experiments with a view to obtaining scientifically accurate results," it being left to Local Governments, subject to the principles laid down by the Government of India, to decide whether such areas should be situated on estates under Government management or on experimental farms.

(*b*) That as it is important to obtain and exhibit comparative results, care should be taken that all conditions other than those appertaining to the novelty itself should be, so far as possible, identical on the two areas.

(*c*) That in the management of the experimental farms, undue stress should not be laid on financial results, no portion of the area being necessarily managed with the sole object of obtaining a net profit on the outlay, and that, therefore, to emphasize their character such farms should, in future, be termed "experimental" rather than "model" farms.

(*d*) That with a view to economy the area under experiment on each farm should be the smallest consistent with the object in view—that of obtaining trustworthy results.

(*e*) That reports on experimental farms should be strictly confined to a description of the working of the farms and to a clear and accurate account of the experiments made, excluding the discussion of all points requiring the orders of Government; and that the reports might most conveniently take the form of one progress report for each of the two main agricultural seasons of the year, supplemented by an annual report of a somewhat fuller character.

(*f*) That uniformity should, so far as possible, be observed in regard to farm returns and accounts.

2. The points on which the opinions of Local Governments and Administrations were specially desired were—(1) whether experimental farms should be the subject of a report after each of the principal harvests, supplemented by a full annual report; (2) what forms should be adopted to show the results of farming and experiments; and (3) how far the financial results of working should be taken as tests of success.

3. As to point (1) the Governor General in Council is led to the conclusion that one annual record

is sufficient for submission to the Government of India, though there is no reason why the record should not be brought out in parts after each harvest, should the Local Government consider this arrangement desirable for provincial purposes. In accordance with the principles put forward by the Conference, the record of the experiments should be brief, concise and positive, and should not be complicated by the discussion of questions of a speculative or administrative character. The Government of India would prefer, therefore, that if no objection is offered to this course by the Governments and Administrations concerned, reports by officers connected with Agricultural Departments or Government farms should be distinctly divided into two sections, of which the first or main section containing the body of the report and dealing with the administration of the farms or questions requiring the orders of superior authority, should be submitted to the Local Government in the ordinary course, and the second or subordinate section, containing the bare record of experimental results, should, with a view to the early publication of statistical results, be forwarded directly by the Departmental Officer to the Government of India, to all Local Governments and to other Agricultural Departments, and should, at the same time, be made available to the public through Agricultural Papers, Government Gazettes, or by other means.

4. The opinions expressed by Local Governments indicate that it is difficult, or at any rate premature, to prescribe any definite forms in complete detail for the record of experiments. At the same time, in order that proper attention may be ensured to the principles laid down by the Calcutta Conference and approved by the Government of India, and with a view to secure an amount of uniformity sufficient to admit of the intelligible collation of results in the Central Office of the Revenue and Agricultural Department, it is desired that in framing the record of experiments the following rules may be observed :—

(1) The record should be termed the "Record of Experiments of the Experimental Farm in the $\frac{\text{Province}}{\text{Presidency}}$ of (half) year ending ."

(2) The results of each experiment should be embodied in the record in a form of which the first column should invariably be headed "Object of Experiment." In this column should appear such entries as these :—

"To test Swedish plough B pattern."

"To test effects of selected cotton-seed."

"To test value of gypsum as manure."

(3) The second column should be headed "Point or Points in which treatment of experimental area differed from ordinary native treatment." Examples of entries are :—"sugar-canes planted, 1 foot apart instead of 6 inches."

"X plough used three times instead of native plough ten times."

(4) The form should also contain three columns showing—

(*a*) Results obtained by ordinary native method in weight, value, &c., per acre, per hour, &c.

(*b*) Results obtained from experiments in weight, value, &c., per acre, per hour, &c.

(*c*) Percentage of difference per acre, per hour, &c.

(5) All statistics in the record of experiments should be given under English denominations of weights and measures. No vernacular terms should on any account be employed.

(6) The total area under experiment in all farms in each Presidency and Province must be shown.

5. The following are examples of the entries prescribed by Rules (2), (3) and (4) :—

	Column 1.		Column *a*.	Column *b*.	Column *c*.
	Object of experiment.	..	Results, native method.	Result of experiment.	Percentage of difference.
1	To show result of adding gypsum to ordinary manure.	..	Net value profits 20 per acre.	Net value profits 25 per acre.	20 per cent. gain in profits.
2	To test X sugar mill.	..	Amount of cane juice extracted by native mill per hour 40 lbs.	Amount of juice extracted by X mill per hour 44 lbs.	10 per cent. gain in juice.

It is evident that in the columns (*a*), (*b*) and (*c*) results may be shown in more than one way: thus, in the case of field produce, the difference in outturn might be shown per acre without reference to the difference in cost of treatment; or again the difference in outturn of grain might be shown without reference to the outturn in straw. As a rule, however, it is desirable that whatever other results may be recorded, the column (*c*) should, if the calculation is not too troublesome, include the percentage of the loss or profit entailed in money per acre, per hour, &c. Thus in the second of the above examples the real value of the X mill cannot be gauged unless the cost of working it, as compared with the cost of working the native mill, be taken into account.

If there has been no comparative experiment, columns (*a*) and (*c*) must be left blank, but the Government of India desires to draw prominent attention to the second of the recommendations of the Conference cited above. The occasions on which columns (*a*) and (*c*) are left blank should be few.

6. The importance of stating the results of every experiment in the terms of a common unit must not be overlooked. Thus it is of little practical use to state that one method gave 2 maunds, 20 seers on ¾th of a bigha, while another resulted in 3 maunds,

2 seers on 2 acres. The general reader for whose information the record is to be published, however much he may be interested in the question, will not, as a rule, and indeed cannot be expected to take the trouble himself to reduce these statistics to an intelligible form. In the above example the results should in each case be shown as so much per acre.

7. The advantage of the above method of record may be exemplified by the following illustration. It is desired by the Government of India to collect the statistical evidence obtained each year in each province as to the advantage of modifying the native plough. If the percentage of outturn of profit per acre due to the use of English or American ploughs (including native ploughs modified on Western patterns) can be readily found in some one column of the record of every experimental farm throughout the country, it will be a matter of no difficulty to collate the results obtained in all parts of India and to deduce statistical evidence of a decisive character in favour of modifying the native plough or the reverse. The net or average advantage (or loss) can be expressed in a single line of figures.

8. The Government of India see no reason to change the views expressed in the previous Resolution on the question of finance. It is quite impossible that every experiment can be financially successful: on the contrary, the difficulty of procuring cheap labour on a Government farm, the improbability of initial success in introducing an untried implement or method under new conditions, before time has been given for the modifications necessary to bring it into accordance with those conditions, and the existence of unsuspected causes which may induce complete failure, render it impossible to expect a profit upon the purely experimental area. For this reason the Government of India desire that strict effect should be given to the views of the Conference that the experimental area should, if maintained at Government expense, be restricted within the narrowest limits, and that the results should be recorded in a manner which will ensure accurate information being presented in the forms employed. The Government of India cannot sympathize with any measures which involve the conduct of doubtful experiments entailing either lavish expenditure or a loose and vague record of results. For this reason they wish that the record of the experimental area should be kept entirely distinct from the report on model or demonstration farms. Upon these latter the positive results of experiments may be usefully tried with a view to financial profit, and discredit should attach to any financial failure upon them not justified by very exceptional or unforeseen causes, such as a draught, cattle-murrain, &c. Any continued failure should lead to their contraction or discontinuance. It is only on these conditions that the Government of India can believe in the utility of expending public money upon agricultural experiments. It was very distinctly pointed out in

the Resolution of the Government of India No. $\frac{6}{340\text{-}50}$ G. of the 8th December 1881, that "agricultural improvements" must for a considerable time be looked upon as a subsidiary duty of Agricultural Departments, and while the Government of India admit that experiments in agriculture (as fully proved at Rothamstead and elsewhere) owe a great part of their value to the extent of the period over which they are tried, and should, for that reason, be taken in hand at an early date, it cannot approve of any large outlay upon them which must, however useful in its remote results, be immediately unremunerative.

(G. I., R. & A., No. 1431 A.-77-4, dated 28th December 1885; *vide* G. R. No. 935, dated 4th February 1886.)

2. As many important experiments are totally unsusceptible of tabulation in the manner laid down in the Government of India's Circular Resolution No. 143½A-77-4, dated 28th December 1885, the Superintendents of Government Farms are allowed full discretion as to the manner in which they shall exhibit the results of experiments, but to the report describing in detail the objects and the progress of experiments, an abstract should be added, tabulating the results in the manner prescribed as far as possible, and cutting from the body of the report the results of experiments not susceptible of tabulation in a concise, brief and positive form. (G. R. No. 2520, dated 1st April 1886.)

3. The method of instituting a comparison between yields on the basis of 100 as shown in the appended paragraph 5 of the review by the Director of the Department of Agriculture and Commerce, North-Western Provinces and Oudh, of the report of the Cawnpore Experimental Farm for the *kharif* season of 1883, is a simple and convenient one, and may be adopted by Agricultural Departments whenever it is convenient:—

"5. The results from deep and shallow ploughing for cotton confirm those for last year, and show, though not perhaps to the extent that might have been expected, that the advantage of a moderately deep ploughing is even greater in a dry year like the last than in a year of ordinary rainfall. Taking 100 as the yield from two shallow ploughings, the proportions of the yield to that obtained by one ploughing at different depths have been as follows:—

	Year.	Shallow.	5-inch.	9-inch.
Farm	1882	100	114·8	107·6
	1883	100	118·1	113·9
Common cultivator ...	1883	100	112·3	112·8

(G. I., R. & A., No. 81-A., dated 4th July 1884; *vide* G. R. No. 5965, dated 23rd idem.)

4. The farm attached to the College of Science, Poona, should be transferred to the Agricultural Department. The Principal, College of Science

Poona, will continue to be consulted only on such questions arising in the farm management as concern its educational functions, and on all such questions the Director of Land Records and Agriculture will be careful to regard the Principal's wishes. (G. R. No. 2190, dated 10th April 1888.*)

5. The Collectors should give a short account of any experiments in poudrette that may be made, in the annual report on the Administration of Municipalities within their districts. (G. R. No. 1037, dated 7th February 1891.)

6. Portions of the Agricultural Chemist's Inspection notes which discuss the results of any experiments carried out on experimental farms in the Bombay Presidency should be included in the annual reports on experimental farms. (G. I., R. & A., No. 234-88-4, dated 28th January 1899: *vide* G. R. No. 1455, dated 23rd February 1899.)

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* It was stated in this Resolution that His Excellency the Governor had consented to the transfer of the old Botanical Gardens to the Agricultural Department, subject to the reservation that the gardens should preserve their present character and be open at all times to the occupants of the Government House, that the produce of the mango trees planted by the then administration should be reserved to Government House, and that the ornamental character of the gardens should not be interfered with if they were kept for grazing and grass-cutting and for ensilage experiments.

PART VIII.—AGRICULTURAL STATISTICS.

1. The Statistical Conference of 1883 recommended the adoption of an uniform scale of colours for the illustration of percentages in maps prepared for the representation of agricultural statistics. A scale was accordingly prescribed by the Government of India in their Resolution No. 27-16-3, dated 21st March 1885. This scale is a simple ascending scale, and will generally be employed in showing percentages above zero of rainfall, crops, irrigation, and the like, over different areas. The amount of difference in percentage to be indicated by the different colours in the scale is left to the discretion of the Local Governments and Administrations. The maps are to be coloured by hand, and to facilitate this, Local Governments and Administrations will be supplied by the Stationery Department, on indent, with small boxes containing colours in cakes corresponding exactly with the prescribed scale. It will probably be found convenient that as soon as a given scale of percentages is adopted, the percentage which each colour is to express should be clearly shown on a label fixed to the inside of every box.

Whenever statistical maps are sent for reproduction by lithography to the Surveyor-General's office, the course suggested in the following letter No 292S., dated 25th January 1889, should be adopted. Whenever it is more convenient (as would be the case where a few copies are required) to have a map prepared in the Provincial offices, the colours laid down in the scale prescribed in the circular of the 21st March 1885 might continue to be used :—

> "With reference to certain correspondence that took place in 1885 on the subject of a scale of colours for the illustration of statistical maps, I have the honour to point out the great saving of both time and expense in making use of different tints of the same colour, rather than a scale of different colours, for that purpose. It is quite possible to represent seven different shades, which in most cases is quite as many as are necessary; such a map printed in shades would pass only twice through the press, whilst, if seven different colours were used, it would necessitate eight pulls, or at least four, if three of the colours could be made by combination. Again, as regards the legibility of the map, I think there is no doubt as to the superiority of graduated shades of one colour, for the purpose of illustrating percentages, over the method of allotting a separate colour to each percentage. If this is acknowledged, I think it would be advisable to issue instructions to those who require such maps prepared to allot to each percentage a number, which number should be shown on the map in each district to which it refers. The table of references explaining the percentages should also be clearly given on the margin of the map. By this plan all hand-colouring and possibility of confusion between different colours is avoided."

(G. I., R. & A., Nos. 27-16-3, dated 21st March 1885, and 14-63-2, dated 27th February 1889; *vide* G. Rs. Nos. 2956, dated 11th April 1885, and 2436, dated 28th March 1889.)

2. The errors and discrepancies occurring in the agricultural statistics submitted to the Government

of India will be adjusted by them in direct communication with the officers charged with the preparation of the statements. (G. I., R. & A., No. 12-10-13, dated 9th February 1886; *vide* G. R. No. 20c2, dated 16th March 1886.)

3. For the purpose of Imperial compilation uniformity is indispensable. No modifications in the forms of the returns of agricultural statistics submitted to the Government of India which have not been specially authorized can therefore be permitted; and where deviations from the prescribed headings are unavoidable under existing circumstances, efforts should not be spared to gradually eliminate them. There is no objection to the amplification or modification of the forms for provincial purposes. On the contrary, it is most desirable that these returns should be utilised to the fullest extent in administration reports, the headings being expanded or re-arranged as may be necessary. By this measure the labour now devoted to the separate and independent compilation of statistical returns for provincial reports dealing with agricultural subjects will be minimised; the discrepancies which frequently exist between the two sets of returns and detract from the value of both will be obviated; and the examination and discussion to which the figures will be subjected in provincial reports will provide the Government of India with the materials, now wanting, for a review of the Imperial tables. The opportunity is at the same time taken to remind Local Governments and Administrations of the express desire of Her Majesty's Secretary of State, that the information in provincial reports and returns regarding crops and other agricultural matters should be as full and detailed as the means at disposal will allow.

Instructions for the compilation of the forms are given in the shape of foot-notes, but there are some points which call for supplementary remarks and are dealt with in the following paragraphs:—

Form A 2 (1).—Forests.—To provide for the case of lands legally declared to be forests or administered as forests under any legal enactments other than Forest Acts it has been necessary to enlarge the definition of the heading. Care should be taken that the areas of Government forest included in this return are obtained from the same source as the areas exhibited in the reports on forest administration.

Form A 2 (3).—Culturable waste other than fallow.—Owing to the extreme variations which have been found to exist in the period for which land is left fallow, the heading "Culturable waste other than fallow" has been substituted for that formerly proposed, *viz.*:—

"Culturable, but not cultivated for three years."

Form A 3 (1 to 30).—Details of Crops.—After careful consideration it has been decided to

add *rági* or *mandva* (*Eleusine coracana*) to the new crop heading adopted on the recommendation of the Delhi Conference. This is as important a food-crop in Southern India as is barley in Northern India, and the Government of India desire that where the area cultivated with rági is not already recorded separately, the alterations necessary in the village returns of crops to secure these statistics may be introduced as soon as convenient. If, for reasons of real importance, the statistics of any crop included in the statement cannot be separately given, the corresponding column may be left blank, but the reasons for omission should be fully explained. Alterations in the standard crop headings of the Imperial return cannot, for the reasons already stated, be allowed, though the forms may be expanded or modified at the discretion of Local Governments for provincial purposes.

Form A 4.—Stock, &c.—The headings added in this return to those previously suggested are *young stock* and *camels*. *Pigs* have been omitted. Special importance is attached by the Government of India to the correct compilation of the information required for columns 1 to 5, which involve the separate classification of animals whose milk is valuable, and of young apart from adult stock.

The provincial returns are, with the following exceptions, due to the Government of India* on the 1st November of each year and should be punctually submitted by that date :—

	1st instalment on the 1st December.	2nd instalment on the 1st February.
Bombay	... Forms A, B and E	... Forms C and D.

No uniform period can be prescribed for the year to which the statistics should relate, but the Government of India desire that Forms A and B should be compiled for the recognized agricultural year of each province.

No general review of the statistics is required with the returns; but all differences in excess of 20 per cent. between the figures of the year of report and the previous year should be explained in an appendix to the tables in the form prescribed. Where general causes sufficiently account for differences, detailed explanations need not be given.

(G. I., R. & A., Nos. 19-20, dated 20th July 1891, 36-86, dated 29th July 1892, and 538-3, dated 15th February 1893; *vide* G. Rs. Nos. 5802, dated 25th August 1891; 7090, dated 6th September 1892 and 1639, dated 2nd March 1893.)

4. In compiling Form C of the Agricultural Statistical Returns, the Director of Land Records

* Under later instructions (*vide* G. I., R. & A., No. 15-52-6, dated 23rd May 1895; G. R. No. 4678, dated 21st June 1895) these returns are to be forwarded to the Director General of Statistics.

and Agriculture should exclude the revenue on account of "fallows" from column 8 thereof. (G. R. No. 5173, dated 23rd June 1892.)

5. The returns of agricultural statistics for the Bombay Presidency should be submitted to Government in duplicate in the forms* prescribed by the Government of India in their letter No. 51-41, dated 17th October 1892. Should the number of columns provided in the form prove insufficient, they may be increased by the addition of fresh sheets; but in no case should the arrangement of the forms be altered. To facilitate the compilation of the Imperial returns the arrangement of districts, except in so far as they may be inevitably affected by territorial changes, should be the same in all the returns and in the returns of every year. Whenever further supplies of the printed forms are required by the Director of Land Records, an indent for them should be submitted through the Government of Bombay. (G. R. No. 8937, dated 12th November 1892.)

6. For the purposes of the returns of agricultural statistics the Director of Land Records and Agriculture should collect statistics differentiating between the various classes of irrigation. (G. I., R. & A., No. 3513-41, dated 12th December 1892; *vide* G. R. No. 1606, dated 1st March 1893.)

7. In Form A 1, column 2 (*a*), the area of Feudatory and Tributary States may be shown as returned for the General Administration Report of the Presidency. (G. R. No. 5785, dated 15th July 1892.)

8. There is no objection to the insertion in red ink between headings 2 (*a*) and 2 (*b*) in Form A 1 of figures showing the areas of British districts after excluding Native States of all kinds. (G. I., R. & A., No. 1418-8, dated 9th May 1893; *vide* G. R. No. 3932, dated 30th idem.)

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* Not printed.

PART IX.—AGRICULTURAL IMPLEMENTS.

1. Provincial Agricultural Departments are permitted to obtain the agricultural implements and machinery they require direct from the makers in England or America, provided that the consequent expenditure in each province does not exceed Rs. 4,000 and that the orders are confined to articles required for purely experimental purposes. (S. of S. No. 34, Finl., dated 19th June 1884; *vide* G. R. No. 6689, dated 19th August 1884.)

2. In order to facilitate the introduction of agricultural implements suitable to the agricultural circumstances of the country, it is desirable that there should be annually published a general list of agricultural implements which have in any province been found useful, or which can be recommended for trial by any Agricultural Department or institution in the country.

The list should be prepared for the year ending 30th September, and should be published as an Appendix to Chapter V (Scientific and Local Enquiry under Provincial direction) of the Annual Report of the Department of Lands Records and Agriculture.

On receipt of the provincial lists a combined statement will be prepared and published in the supplement to the *Gazette of India* and otherwise circulated. In any province in which an agricultural department has been organized, arrangements should be made to procure for experiment any implement which has been found satisfactory in any other part of India, provided that there is *primâ facie* reason to believe that it is in any way adapted to the agricultural circumstances of the province. Any such implement should be included in the provincial list for the year in which the experimental trial is made, and the results of the trial should be entered in the column of remarks.

To ensure uniformity in the lists, the following points should be observed :—

(i) No implements in general use among native agriculturists should be entered otherwise than in the case of any exceptionally useful implement which is believed not to be in use in other parts of India.

(ii) Improved or patented implements already recommended, or of which the utility is already established (*e. g.*, the Behua Sugar Mill, the Kaisar Plough, &c., &c.,) need not be entered, unless—

(1) they have undergone modification, or

(2) defects have been discovered, or

(3) they have been for the first time introduced into the province during the year under report, or

(4) their sale has considerably extended.

In the last case the description of the implement need not be repeated.

(iii) In case the materials for the provincial list are obtained from lists supplied by a number of officers, the provincial list should be carefully revised in accordance with the above instructions, all unnecessary implements being excluded; and where several reports have been received regarding any one implement, their general purport should be summarised.

Information should be particularly supplied respecting any implement which is received with favour by native farmers or cultivators, and as to the extent to which the use of the implement is gaining ground. The opinion of native agriculturists should, whenever possible, be quoted. (G. I., R. & A., Nos. 17-A., dated 15th May 1882, 70-A., dated 15th September 1883, 12-A.-9-2, dated 16th February 1889, 59-A.—9-28, dated 2nd October 1889, and 13-72-16, dated 3rd May 1899; *vide* G. Rs. Nos. 3646, dated 6th June 1882, 7674, dated 15th October 1883, 1893, dated 9th March 1889, 7420, dated 2nd October 1889, and 3797, dated 31st May 1899.)

3. The officers reporting should submit the lists to the Director of Agriculture, who should cause a general list for the whole Presidency to be compiled in his office from the district returns and embody it as an appendix to Chapter V of his Annual Report with any remarks which he may himself have to offer. (G. Rs. Nos. 7000, dated 29th August 1885, and 3797, dated 31st May 1899.)

PART X.—BOTANICAL SURVEY.

1. The following territorial division of India is prescribed for the purposes of botanical survey :—

Under the Superintendent, Royal Botanical Gardens, Calcutta.

The Province of Bengal.
" Assam.
" Burma.
The Andamans and Nicobars.
North-East Frontier Expeditions.

Under the Government Botanist, Madras.

The Presidency of Madras.
The State of Hyderabad.
The State of Mysore.

Under the Principal, College of Science, Poona.

The Presidency of Bombay, including Sind.

Under the Director, Botanical Department, Northern India.

The North-Western Provinces and Oudh.
The Punjab.
The Central Provinces.
Central India.
Rájputána.
North-West Frontier Expeditions.

It is desirable that the Sibpur Institution should, without any interference with the Provincial control over the Royal Botanical Gardens, Calcutta, be officially recognized as the acknowledged centre of the Botanical Survey of India, and that to it should be referred the solution of all problems rising out of the practical or scientific study of Indian botany. In view of the important position which the Superintendent of the Royal Botanical Gardens, Calcutta, will thus occupy as the central authority in the Botanical Survey of India, the Government of India have, with the concurrence of the Secretary of State, added to the designation of the Superintendent the official title of "Director of the Botanical Survey of India." In all correspondence dealing with subjects relating to general botanical exploration, the latter title should be employed.

In the Bombay Presidency a herbarium exists at the College of Science, Poona, and a botanical collection is in course of formation at the Victoria Gardens, Bombay. The former place is to be the head-quarters of botanical research and collections, and the existing herbarium there is to be developed.

(G. I., R. & A., No. 5-57-1-A, dated 26th February 1891; *vide* G. R. No. 1928, dated 16th March 1891.)

2. In order to bring under general review, for the information of the authorities at Kew, the progress made from year to year in the Botanical Survey of India, it is desirable that all botanical officers should annually communicate to the Director of the

Botanical Survey of India a report summarizing the operations of the year, so far as these are concerned, with investigation, collection or publication of materials of a purely scientific character. As little delay as possible should occur in the transmission of the report to the Director, who will incorporate it with his own report to the Kew authorities. The most convenient date for the communication of the report will be the 1st July, the report covering the operations for the financial year ending on the 31st March previous.

2. The officer in charge of the Botanical Survey of the Bombay Presidency should prepare the necessary report as regards the Bombay Presidency and send it direct to the Director of the Botanical Survey of India, by the prescribed date, copies thereof being, at the same time, submitted to Government for information. (G. I., R. & A., No. 547-62, dated 11th March 1893; *vide* G. R. No. 2992, dated 27th April 1893.)

3. The Government of India place definitely upon the Director of the Botanical Survey of India the responsibility of guiding the survey, and after such consultation with the botanical officers in Madras, Bombay and Northern India and the authorities at Kew as he may deem expedient, of giving directions as to the general character of the explorations, the subjects which are to be taken up and the form in which results are to be published. The main object of his directions should be to secure the gradual completion of the Botanical Survey of India on a systematic plan, but no instructions should be issued which are likely to involve the interruption of the executive duties of the botanical officers without the consent of the Government to whose orders they are subject. A copy of all such instructions, as may be issued by the Director, should, at the same time, be communicated to the Government of India and to the Provincial Governments concerned for information.

Any proposals made by the Director of the Botanical Survey of India for the improvement or perfecting of the survey, which involve fresh expenditure, should be submitted to the Government of India for consideration. (G. I., R. & A., No. 18-30, dated 12th May 1893; *vide* G. R. No. 4265, dated 14th June 1893.)

4. All applications involving a pecuniary outlay which the heads of botanical establishments may desire to address to the authorities at Kew, should not be sent direct, but should be forwarded in the usual way through the India Office. (S. of S. No. 76, Rev., dated 31st October 1883; *vide* G. I., R. & A., No. 1031-146-1, dated 5th December 1883, and G. R. No. 9538, dated 26th idem.)

5. All demands on the Royal Gardens at Kew for botanical information or for seeds should be made through the Central Botanical Institutions at Calcutta, Madras and Bombay. (S. of S. No. 86, Rev., dated 3rd November 1887; *vide* G. R. No. 766, dated 2nd February 1888.)

LITIGATION.

1. His Excellency the Governor General in Council desires that there may be no misunderstanding as to the views and wishes of the Government of India with respect to litigation in which the Government is concerned. In many parts of India the union of judicial with executive functions in one chief officer of a district is still, and may long be, inevitable; and His Excellency in Council trusts that all officers, who exercise this double power, realize the responsibility which it throws upon them for scrupulous observance of equity in all suits to which the Government which they serve is a party. To lean towards technical pleas in favour of Government, or towards technical obstacles against a suit which the Government defends, whenever such pleas or obstacles merely hinder a decision on the merits—to strain laws for the advantage of Government—all these things would be exactly contrary to the rule of judicial conduct which in such cases the Government desires to impose. And His Excellency in Council expects all officers to understand that the interests of Government are most effectually promoted by sedulously upholding this high standard of entire impartiality. (G. I., H. D., No. 832, dated 14th May 1873; *vide* G. R. No. 963, dated 21st February 1874.)

2. The reports of the Remembrancer of Legal Affairs in the matter of suits should be treated by the local officers to whom they are sent as strictly confidential documents. (G. R. No. 5120, dated 8th September 1875; *vide* also No. 69 of the rules for the institution and defence of suits.)

3. It should be clearly understood that all opinions and advice given by the Law Officers of Government for the conduct of the law business of Government are to be considered strictly confidential. (G. R. No. 1560, dated 27th March 1878.)

4. When expenditure is incurred for law charges, the sanction of Government should always be communicated to the Accountant General, who should exercise the same supervision over these charges as he does over all other charges. (G. R. No. 3244, dated 1st June 1876.)

5. In applications to Government for sanction to appeal, the date within which the appeal can be preferred should be invariably stated. (G. R., J. D., No. 4834, dated 7th August 1877; *vide* G. M. No. 4923, dated 13th idem.)

6. Government pleaders are not entitled to separate fees for such trivial miscellaneous duties as that of obtaining copies of papers for any Government officer or of searching for original papers. (G. R. No. 4985, dated 15th August 1877.)

7. In an appeal made to a District Court by a private individual, a question arose as to the suffi-

ciency of the court-fee on the memorandum of appeal, and as Government are interested in matters of stamp-revenue, the District Judge gave the Collector an opportunity of being heard, if he should wish, through the District Government Pleader. The Collector thereupon directed the Government Pleader to appear, and the question was disposed of by the Court against the appellant. But in the opinion of the Governor in Council it is unnecessary to direct the Government Pleaders to appear on behalf of Government in such cases. (G. R. No. 5395, dated 5th July 1884.)

8. The Oriental Translator to Government is authorized, when he receives a vernacular paper for translation which turns out to be a notice to Government under Section 424 of the Civil Procedure Code, to return it to the Secretariat at once without a translation, with a view to its being sent without delay, under No. 7 of the Rules relating to the defence of suits, to the proper officer, who will be able to ascertain in his own office what the notice relates to, and will make a report to Government only if there is occasion. (G. R. No. 1912, dated 13th April 1880.)

9. The following extract from a letter from the Remembrancer of Legal Affairs, No. 1460, dated 11th November 1885, was circulated to all Collectors for information and guidance :—

"I take the opportunity of respectfully suggesting that the attention of Collectors should be drawn to No. 8 of the Rules for the defence of suits against Government with regard to notices under Section 424 of the Civil Procedure Code. The object of the notice is to give every opportunity of full justice being done to a complainant before a suit is actually filed. Here the vague opinion of the district Government Pleader on the question of limitation, without any reference to any specific provision of the Limitation Act (an opinion which he afterwards qualified), was not sufficient ground for ignoring the notice. If a reference had been made on receipt of the notice, it is possible that the claim would have been compromised at once, and thus the costs of the suit would have been saved. This is not the first instance in which I have been led to the opinion that it would have been safer had a reference been made by the Revenue authorities on a law point before the filing of a suit."

(G. R. No. 9369, dated 21st November 1885.)

10. The High Court, Bombay, has held that sending a newspaper containing notice amongst other matters is not such a notice as is required by Act X of 1877, Section 424. (High Court's Printed Judgments for 1881, p. 286.) (G. R. No. 962, dated 5th February 1886.)

11. It is not generally desirable that Collectors should accept as sufficient, for the purposes of the Civil Procedure Code, notices published in newspapers. (L. R. No. 809, dated 6th May 1892; *vide* G. R. No. 4803, dated 8th June 1892.)

12. No. 66 of the Rules relating to the conduct of civil suits is of general applicability, and the

name of Government or of any Government officer ought not to be used in any civil proceeding without a reference being first of all made under it, whether the costs of the proceeding will eventually fall on Government or not. (L. R. No. 488, dated 20th April 1880; *vide* G. R. No. 2225, dated 27th idem.)

13. The rules regarding the conduct of suits should be understood as applicable to the Panch Maháls so far as the peculiar circumstances of that district will admit, and irrecoverable balances on account of pauper costs should not be written off without the previous sanction of Government. (G. R. No. 6980, dated 19th September 1883.)

14. The Collectors of the Kánarese Districts should be instructed that Kánarese documents of importance, which may be sent to the Remembrancer of Legal Affairs with reports on suits, should always be accompanied by their English translations. (G. R. No. 2702, dated 10th April 1889; *vide* also No. 72 of the Rules for the institution and defence of suits.)

15. It is absolutely necessary in all cases in which reports on suits are forwarded to the Remembrancer of Legal Affairs for submission to Government, to state the date of the filing of the plaint, such information being indispensable for the consideration of questions of limitation and other points not perhaps obvious to the officer reporting. (G. R. No. 5373, dated 27th July 1889.)

16. The Commissioners of Divisions and Collectors should see that there is no avoidable delay in reporting on suits filed against Government or Government officers in their official capacity. (G. R. No. 5913, dated 14th August 1889.)

17. Officers reporting on suits requiring Government sanction for their defence, should furnish the Remembrancer of Legal Affairs with English translations of all vernacular documents essential to the merits of the case. (G. R. No. 1883, dated 12th March 1890.)

18. The following extract paragraph 5 of the Legal Remembrancer's report No. 96, dated 22nd January 1891, was forwarded to all heads of offices under the Revenue Department for information and guidance :—

"5. I would ask that Government might be pleased to issue orders that officers in reporting on suits should invariably state the date on which the plaint was filed in Court. In this instance the date was not given, and no mention was made of the point of limitation in the defence proposed. Accordingly, in submitting my report for sanction of the defence, I assumed that the point could not be raised, but if the date of the filing of a suit is not stated, either delay will be entailed in obtaining further information from the officer concerned, or an important point of defence will be liable to escape notice."

(G. M. No. 814-A, dated 30th January 1891.)

19. Whenever it is proposed to take the objection that a plaintiff has not exhausted his rights of appeal, the whole of the proceedings should be furnished with necessary translations to enable the Remembrancer of Legal Affairs to advise whether any right of appeal remained unexhausted. (G. R. No. 1840, dated 11th March 1891.)

20. With a view to avoiding the vexation and expense of unnecessary litigation, the officers concerned should, in forwarding reports on cases where dispute as to the title to land is concerned, invariably send a plan or map of the land in dispute and its surroundings. (G. R. No. 10140, dated 28th December 1892.)

21. The following opinion No. 694, dated 19th October 1875, was recorded by the Remembrancer of Legal Affairs:—

"With reference to Government Resolution No. 5808, dated 14th instant, I have the honour to report that the case put by the Magistrate of Thána is as follows:—

The Magistrate of a District having on appeal reduced the amount of a fine inflicted by a Subordinate Magistrate on a person convicted by him of an offence, directed the excess to be returned to the accused. But a judgment-creditor of the accused caused the Subordinate Magistrate to be served with a notice from a Civil Court for the attachment of the excess before the Subordinate Magistrate had time to issue the necessary order to the Treasury Officer for the payment of it to the accused person.

The Magistrate asks:

(1) Can the Civil Court's order take effect?

(2) Should the Subordinate Magistrate obey the Civil Court's order in preference to the District Magistrate's?

(3) Should the order of attachment not be served on the debtor himself instead of on the Subordinate Magistrate or the Mámlatdár (Treasury Officer)?

"2. The Magistrate seems to regard the Subordinate Magistrate's order as illegal so far as it imposed a fine in excess of that which subsequently, on appeal, the District Magistrate considered to be sufficient, and, therefore, to hold the view that the detention of the excess amount by the Subordinate Magistrate, or by the Treasury Officer, was *ab initio* illegal, and that the money must be considered to have been all along in the accused's possession. But the determination of the amount of fine that should be inflicted upon a person convicted of an offence is a matter of legal discretion. If the Subordinate Magistrate did not exceed the lawful limits of his powers, his sentence was perfectly legal, although perhaps he failed to exercise sound discretion in passing so severe a one. I do not think, therefore, that the question of the legality of the Subordinate Magistrate's sentence can affect the questions which the District Magistrate raises as to the attachment of the excess money.

"3. I am of opinion that the Magistrate's first two questions should be answered in the affirmative, and with regard to the third, that the proper course for attaching the money was for the Civil Court to issue a notice under Section 237 of the Civil Procedure Code to the Subordinate Magistrate or to the Treasury Officer. The money became the property of the accused person as soon as the District Magistrate's order was passed for its repayment to him and so long as it remained in the hands of the Subordinate Magistrate or, subject to his orders for its disposal, in the

hands of the Treasury Officer, it was liable, I think, to be attached like any other money held in trust.

(G. R. No. 6156, dated 1st November 1875.)

22. The following decision of the High Court of Bombay (Judgment in Miscellaneous Special Appeal No. 7 of 1877) laying down that Article 167* of Schedule II, Act IX of 1871, does apply to applications made on behalf of Government under Section 309† of the (old) Civil Procedure Code for the recovery of pauper costs, and that a previous application for execution of the decree made by the actual plaintiff in the suit does not give Government a fresh starting point from which to calculate the period of limitation, was circulated to all officers concerned in order that care might be taken not to allow applications for pauper costs to be neglected until they are time-barred :—

* Cf. Article 179 of Schedule II, Act XV of 1877.

† Cf. Section 411 of the Civil Procedure Code, 1882.

"Section 309 of the Civil Procedure Code of 1859 directs that 'on the decision of the suit, the Court shall calculate the amount of stamps which would have been paid by the plaintiff if he had not been permitted to sue as a pauper, and such amount shall be recoverable by Government from any party ordered by the decree to pay the same in the same manner as costs of suit are recoverable.' In this case the original decree of the Subordinate Judge containing an order directing the payment of the court-fees by the pauper plaintiff was made on the 15th April 1868, and was finally affirmed in this Court on the 28th July 1869. The present application to the Collector to enforce the payment of those fees was made on the 25th November 1875, so that upwards of three years have elapsed since the date of the affirmance of the decree which contained the order for the payment of the fees. The District Judge, while holding that Article 167 of Schedule II of Act IX of 1871 prescribes the period of limitation which is applicable to such a case, yet is of opinion that an application by a defendant, made within three years before the 25th November 1871, for execution in respect of the costs of suit decreed to him, is the terminus whence the period of limitation (three years) should begin to run. We, however, think that the application to enforce or keep in force the decree or order mentioned in the 4th clause of Article 167, which gives a fresh starting point, is an application by the party himself seeking execution or by a party in the same interest as he who presently seeks the enforcement of the decree, and not an application by a party whose interest under the decree is totally unconnected with that of the person seeking present enforcement. The interest of the defendant Apaji Govind in the costs awarded to him by the decree is not in anywise connected with that of the Collector on behalf of Government in the court-fees which the pauper plaintiff has been directed by the same decree to pay. The activity of that defendant was not exhibited in the remotest manner on behalf of Government, but solely on behalf of himself. In the cases in 8 Calc. W. R. 100 Civ. Rul. and 1 Beng. L. R. 62 App. Side, the early and later applicants appear to have been either jointly interested or in the same interest, and so also in the case in 9 Calc. W. R, 485, so far as we can understand the meagre report of it. We think that the right of Government to recover court-fees under Section 309 is subject to the same period of limitation as the right of a subject to enforce a decree or order would be. The Legislature in passing the Limitation Act of 1871, which is applicable to this case, where it intends that Government should have a longer period than the subject, has been careful expressly to say so: as for instance, in Article 150 of Schedule II, where the period

assigned to suits brought by the Secretary of State is sixty years from the time of the accrual of the cause of action; but the Legislature makes no difference between Government and its subjects in the cases of appeals or application (a). We fully recognize the authority of *Ganpat Pataya* v. *The Collector of Kánara* (Ind. L. R., I Bombay 7), but that case relates to priority of execution, and has no bearing upon the present question of limitation. Holding, as we do, that the present application of the Collector is barred by Article 167 of Schedule II of Act IX of 1871, we must reverse the orders of both of the Courts below and reject the application with costs throughout.

(a) As to the distinction made in the Act (IX of 1871) between suits, appeals and applications, see *Govind Laxuman* v. *Narayan Moreshwar*, H. Bom. H. C. Rep., III.

"We are aware of the explanations annexed to Article 179 of the new Limitation Act (XV of 1877), which article is the enactment therein analogous to Article 167 of the Act 1871, but we have arrived at our decision quite independently of any aid from that quarter."

(G. R. No. 7519, dated 20th December 1877.)

23. The following opinion No. 1060, dated 10th August 1893, was recorded by the Remembrancer of Legal Affairs :—

"The Collector of Surat, who is supported by the Commissioner, N. D., recommends an appeal from the order passed by the First Class Subordinate Judge, Surat, on the application noted in the margin.

In the Court of the First Class Subordinate Judge, Surat.

Darkhást No. 113 of 1893 in Miscellaneous Pauper Application No. 78 of 1888.

Ranchod Morár... ... ... Applicant.
v.
Bejanji Edalji ... ... Opponent.

"2. The facts are as follows :—

(a) Ranchod Morár applied for leave to sue as a pauper.

(b) The application was opposed by the District Government Pleader on notice given under Section 408 of the Code of Civil Procedure, as well as by the opposite party against whom the suit was to be brought.

(c) On the hearing of this application the Court, at the instance of all the opponents, required the applicant to give security for opponents' costs, and one Vaumálidás Dayárám passed a surety bond accordingly on 19th September 1889.

(d) On 29th November 1889 the Court passed the following order :—

'Since the applicant does not wish to proceed with his application, I reject his application to be allowed to sue *in formâ pauperis*, and order him to pay the costs of the opponents and bear his own.'

(e) The decree, originally silent as to the persons to whom costs should be paid, having been so amended under Section 206 of the Code of Civil Procedure as to bring it into conformity with the order, an application (Darkhást No. 113 of 1893) was made to recover the costs incurred by Government in opposing the application for leave to sue as a pauper.

(f) This application was rejected for reasons fully stated by the Subordinate Judge whose order dated 26th July 1893 is among the papers.

(g) The principal grounds given for the rejection of the order are :—

(i) that the surety bond was taken under Section 380 of the Code of Civil Procedure, and that it is doubtful whether such a bond could be taken before the petition had been numbered and registered as a suit,

(ii) that neither the Collector nor the Government Pleader was a defendant,

(iii) that the surety bond, though accepting liability for the costs of the opponents, does not specify who the opponents are.

"3. Against this order it is now proposed to appeal.

"4. The case at I. L. R., VI Bom., 590, shows that no appeal would be admissible in such a case under Section 244 (c) of the Code of Civil Procedure, as the Collector is no party to the *suit*, while it seems equally clear from the decision at I. L. R., XV Bom., 77, that an appeal might be entertained under Section 622.

"5. I consider, however, that an appeal from the order passed would most certainly fail.

"6. The surety bond purports to have been taken because the applicant resides out of British India and possesses no property within British India. *'For this reason,'* it states, 'the Court has required the applicant to give security for the opponents' costs.'

"7. Now it is clear from Section 380 of the Code of Civil Procedure that a surety bond may be taken for such reason *'at the institution or at any subsequent stage of a suit.'*

"8. But it is also clear—

(a) that an application to sue as a pauper until it has been granted, does not amount to *'the institution of a suit,'*

Section 480, Code of Civil Procedure, and *vide* also I. L. R., 10 Bom., 207.

(b) that there is no authority under Chapter XXVI to take such a bond in an enquiry into the pauperism of an applicant under that chapter, and

(c) lastly, that the Legislature contemplated as a distinct question the recovery of costs incurred by Government in resisting such application.

Thus—

(a) if adjudication follows

(i) when plaintiff succeeds, Section 411 applies;

(ii) when plaintiff fails, Section 412 applies;

(b) if an order or refusal is made under Section 409 and the application is rejected, Section 413 applies, from which it will be seen that

(i) if the applicant drops the suit, the Code is *absolutely* silent as to costs, presumably on the ground that the applicant was really too poor to carry it on, while

(ii) if the applicant chooses to sue in the ordinary manner he is at liberty to institute a suit, *provided that he first pays* the costs, if any, incurred by Government in opposing his application for leave to sue as a pauper.

"9. The remedy, if any, in this case lies therefore, I think, *not* against the surety, but under Section 413 of the Code of Civil Procedure, in case the applicant, whose application has been rejected, brings a suit in the ordinary manner, and in that event the District Government Pleader should move the Court to require him before the suit is entertained to pay the costs incurred by Government in opposing his application for leave to sue as a pauper.

"10. I would beg to recommend that the District Government Pleader be instructed accordingly.

* * * * * *

"12. I doubt whether the remedies I have indicated above in case of pauper costs are generally understood, and Government might perhaps deem it desirable, if they concur in my view, to have this opinion circulated so as to avoid mistakes and facilitate recovery in cases of this nature, in which, as

Government are probably aware, attempts at recovery are so commonly infructuous."

* * * * *

(G. R. No. 6319, dated 31st August 1893.)

24. It is a frequent practice and often a necessary one for the Collector to agree with judgment-debtors (whether the judgment-debt be on account of pauper costs or under an ordinary decree) to allow them to pay what is due by them to Government gradually in fixed instalments. Such agreements must, under Section 275A of the Civil Procedure Code, in every case be made with the sanction of the Court which passed the decree; otherwise they are void. When payments are made in accordance with such agreements out of Court, the debtors are entitled, under Section 258 of the Civil Procedure Code, to have those payments certified to the Court. If default is made in any payment, execution of the decree should be applied for in the usual course, the agreement being regarded as a modification and *not* as a supersession of the decree. A separate suit will not lie upon the agreement. (L. R. No. 162, dated 4th February 1892; *vide* G. R. No. 1110, dated 13th idem.)

25. As regards *all* appeals to Her Majesty in Council in which Government are interested, the Secretary of State should in each case be furnished with a distinct expression of the opinion of the Government transmitting the papers as to the course which ought to be adopted by him. It not unfrequently happens that the papers reach the India Office unaccompanied by any clear indication of the steps which it is desired the Secretary of State should take, and it is necessary that he should always receive such an indication for his assistance in arriving at a decision in the matter.

These instructions should be strictly observed in cases to which Government or the Court of Wards are a party. When an appeal, to which a Municipality is a party, is preferred to the Privy Council, the duty of making arrangements for the conduct of the case must be undertaken by the Municipality concerned; and the information and papers required by the* letter from the Government of India in the Home Department, No. 1-119, dated 30th January 1878, should be forwarded to the India Office only in cases to which the Government or the Court of Wards are a party. (G. I., H. D., No. 1274, dated 9th September 1889; *vide* G. R. No. 8067, dated 23rd October 1889.)

26. The Accountant General should, in consultation with the Legal Remembrancer and the

* 'With reference to the action to be taken in this country and the instructions to be given to Counsel, it is important that this office should be made acquainted with the views of the different Governments from whose Courts appeals may be brought either by or against the Crown, and with the opinions of their local advisers; and even as regards the mere procedure of the Appellate Court, it is to be observed that the absence of information as to the transmission of the record places the Government

Solicitor to Government, furnish an annual statement of the recoveries effected in this Presidency in respect of costs in Privy Council appeal cases for transmission to the Government of India at the end of each calendar year. The statement should be sent in time for transmission to that Government not later than 1st February. (G. R. No. 231, dated 28th January 1881.)

27. The only powers which exist of issuing a Commission in a criminal case are those contained in Chapter 40 of the Code of Criminal Procedure, and those powers do not include that of issuing a commission to England for the examination of witnesses there. (Adv. Genl., No. 106, dated 18th October 1892; *vide* G. R. No. 8370, dated 25th idem.)

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at a disadvantage, and might lead to the dismissal of one of its appeals for want of prosecution, or to a decision *ex-parte* against the Government as respondent.

* * * * *

"I request further that in all appeals, to which the Government is a party, from provinces under the administration of your Government, the fact of the transmission of the appeal should e communicated to this office, with such information regarding it as you consider desirable, in order that proper steps may be taken for protecting the public interests."

Paragraphs 7 and 10 of the Secretary of State's Despatch No. 49, Judicial, dated 13th December 1877, to the Government of India; *vide* G. I., H. D., No. 1-119, dated 30th January 1878. (G. R. No. 919, dated 11th February 1878.)

LOCAL FUND CESS.

1. Railway Companies like all other landholders are liable to local taxation, and they should pay the Local Fund Cess on the amount of rent payable to Government for lands held by them. (G. R. No. 2544, dated 3rd July 1868.)

2. The Local Fund Cess should be levied on the amount of rent fixed under existing rules on lands transferred to Railway Companies. (G. R. No. 2391, dated 20th April 1876.)

3. In the case of all farms that may be given in contract, the obligation to pay the one-anna cess under the Local Funds Act III of 1869 should be stipulated for. (G. R. No. 1483, dated 10th April 1869.)

4. Only such items of Sáyer revenue as are farmed are liable to the one-anna cess leviable under Section 6 of the Bombay Local Funds Act No. III of 1869. (G. R. No. 1639, dated 20th April 1869.)

5. The levy of cesses on excise under the Bombay local Acts should cease, and it must be understood that the term "Sáyer" in the Bombay Acts VIII of 1865 and III of 1869 is equivalent only to "Miscellaneous Land Revenue," and includes no assets classified in the public accounts under any other head whatever. (G. I., F. D., No. 617, dated 27th January 1873, and 3169, dated 24th September 1873; *vide* G. Rs. Nos. 681, dated 6th February 1873, 5650, dated 11th October 1873, and 1996, dated 7th April 1873.)

6. Savastháns held on political tenure are subject to the payment of the one-anna cess. (G. R. No. 2728, dated 6th July 1869.)

7. Lease-holders of villages are liable to the one-anna cess on the amount of the revenue payable to Government under the lease. (G. R. No. 3706, dated 30th June 1873.)

8. Holders of alienated villages have not the right to levy more as Local Fund Cess from their rayats than they themselves pay to Government on account of that cess. In unsurveyed villages the revenue fixed as the total annual assessment as settled for the purposes of summary settlement, must, for the purposes of the Local Fund Act, be held to be the land revenue on which the cess can under the Act be levied, and neither the Collector nor the Jághirdár has the power to levy more. The Collector should not only abstain from giving assistance to collect, but should warn the rayats of Jághirdári villages that they are not to pay more to the Jághirdár than the amount of his assessment. (G. R. No. 5339, dated 8th October 1874.)

9. A Jághirdár who had obtained agreements from his tenants binding them to pay as Local Fund Cess sums in excess of the amounts actually payable by them in respect of their holdings, filed suits

on these agreements, and the Subordinate Judge of Bijápur decreed his claim thereon. He then petitioned the Collector for an order to enable him to obtain the assistance of Revenue officers in recovering these claims.

(2) The Collector of Bijápur considered that the agreement, on which the Jághirdár insisted, was void under Section 24 of the Contract Act (IX of 1872), and that the Subordinate Judge's decision was therefore wrong. But this view is not quite correct. No doubt, under Bombay Act III of 1869, Section 8, the right of the Jághirdár to make such recoveries *as arrears of land revenue with the assistance of Revenue officers* is strictly limited, in the case of each tenant, to the amount leviable by law as Local Fund Cess in respect of that tenant's holding.

(3) The Act gives the special power and privilege, and defines the limits to their exercise. It would, therefore, be illegal for a Revenue officer to assist the Jághirdár in recovering more than that Act authorizes by the special procedure of the Bombay Land Revenue Code (Sections 86 and 87 of Bombay V of 1879).

(4) Such contracts would not extend the powers of Revenue officers to give their assistance for recovery. The Jághirdár, therefore, could not enforce such contracts without recourse to the Civil Courts.

(5) But there is nothing in Section 8 of Bombay Act III of 1869 which makes it unlawful for any one to pay more or to contract to pay more than the law would oblige him to pay, or more than could be recovered by the special summary procedure there prescribed.

(6) Such a contract could not, therefore, be regarded by a Court as void under Section 24 of the Contract Act, on the ground that its object was unlawful.

(7) If there were any room for doubt as to the lawfulness of the object, the only way that the question could be raised would be by an appeal made by the tenants themselves. But there is clearly nothing unlawful in an undertaking to pay money. Possibly a tenant might raise the question whether there was any consideration for such an agreement. The Court would then probably consider that the mere mention of the Local Fund Cess as the nominal reason for the addition to the rent, would not materially distinguish the case from that of an ordinary agreement to pay so much rent in a lump sum without distinguishing or specifying the items. The contract might be successfully impugned of course, if undue influence, misrepresentation or coercion were shown. Such objection would have to be taken by the tenants in Court. But if the tenants have entered into the contract with their eyes open, there is nothing to prevent the plaintiff from enforcing the contract in a Civil Court, although the contract would, by no means, entitle him to recover from his tenants, as Local Fund Cess, with the assistance of Revenue officers, more than he could recover under the Act (Bombay III of 1869, Section 8) without such contract.

(8) To sum up—

(*a.*) The contract is not void, as for an unlawful object, but would apparently be enforceable in a Civil Court, unless shown to be void for want of consideration, misrepresentation or undue influence.

(*b.*) The contract does not give the Jághirdár any right to recover with the assistance of Revenue officers any more than he could before.

(L. R. No. 503, dated 16th May 1889; *vide* G. R. No. 4013, dated 3rd June 1889.)

10. In cases of inám villages which have been surveyed without the consent of the Inámdárs, the Local Fund Cess should be levied on the amount settled for calculating the quit-rent under the Summary Settlement Act and not on the amount fixed by the Survey. (G. R. No. 4189, dated 24th July 1875.)

11. An *Udhar* jamábandi village is not an inám village. The rule should be that Local Fund Cess is to be levied on the jama of an *Udhar* jamábandi village. (G. R. No. 4745, dated 20th August 1875.)

12. Whatever may be the júdi on inám lands in khálsa villages or the mode of calculating it, Local Fund Cess has to be levied upon the assessment, whatever that may be. (G. R. No. 6547, dated 23rd November 1875.)

13. In alienated villages in all cases where there is no legal objection to the levy of the Local Fund Cess on the kamál, this should invariably be done, except in instances where there is a very wide difference between the jama and the kamál. Such cases may be treated exceptionally and the difference treated as a remission. (G. R. No. 888, dated 11th February 1881.)

14. The wording of Section 6 of Act III of 1869 is only intended to provide for no fresh imposition of the cess during the currency of a term of years for which the settlement may be made after the passing of the Act. (G. R. No. 3364, dated 14th August 1869.)

15. The one-anna cess is leviable on the following items which are credited to land revenue:—

1. Sale-proceeds of grass in waste land.
2. Sale-proceeds of grass in kuráns.
3. Ground rent on lands sold as building sites.
4. Proceeds from sales of melon beds by river sides.
5. Proceeds from sales of alluvial deposits on the banks of rivers let for purposes of cultivation from year to year.
6. Assessment on Gairán land when used for purposes of cultivation.

7. Proceeds from sale of mango fruit in Bagsheri land.

8. Sale-proceeds of fruit trees on waste land.

(G. R. No. 3589, dated 25th August 1869.)

16. In the case of lands held by village officers whose services are retained for the use of the State, the one-anna cess should not be levied. In all other cases the one-anna cess is to be levied not on the judi which may be payable, but on the full survey or kamál assessment. (G. R. No. 4258, dated 4th October 1869.*)

17. Excess lands held by Patels on payment of half assessment, which are not assigned to them as their private property, but which form a part of their service watans and cannot be alienated, are exempt from the payment of the one-anna cess. (G. R. No. 4940, dated 30th August 1876.)

18. It would be illegal to apply to the Local Fund Cess the rule adopted in the realization of ordinary land revenue for getting rid of fractional divisions of an anna by striking out the amount altogether if it is under six pies, and by entering one anna instead, if the amount is in excess of six pies, and as it is undesirable to forego any income, pies should be retained in the Local Fund accounts. (G. R. No. 4988, dated 16th November 1869.)

19. So long as the taking of water from any source of irrigation and payment for the same are optional with the cultivator, the payment cannot be looked upon in the light of "ordinary revenue" and should be exempted from payment of the one-anna cess. Where payment for water as a part of the land revenue, whether it be brought to account under the separate heads of water and dry-crop assessment or not, is compulsory, it should be held liable to the cess. (G. R. No. 1506, dated 23rd March 1870.)

20. In the case of salt-pan lands the levy of the Local Fund Cess is to be restricted to revenue derived from the ground according to the bigoti or acre system. (G. Rs. Nos. 2637, dated 4th June 1870, and 2865, dated 16th idem.)

21. Tenants of an inámdár holding lands on fixed *kauli* rents are liable to pay the Local Fund Cess on the survey assessment that may be newly fixed on the lands and not on the *kauli* rents actually paid by them to the inámdár. (L. R. 458, dated 25th May 1898; *vide* G. R. No. 3865, dated 10th June 1898.)

22. The one-anna cess is to be levied on the gross revenue for collection, and no deductions are

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* On revision of assessment, all service inám lands of every head, whether those of village officers or servants and whether held by officiators or others, are liable to pay the one-anna cess on their survey valuation. (G. R. No. 7651, dated 28th December 1877.)

to be allowed on account of remissions.* (G. R. No. 3079, dated 26th June 1871.)

23. All grass and grazing of the Forest Department which may be farmed is according to law subject to the Local Fund Cess. It is only in the case of the Imperial Reserved Forest Tracts that the levy of the one-anna cess from the lessee of the grazing rights is inadmissible under the orders † of the Government of India. In all other cases, whether the land is under the management of the Revenue or Forest Departments, the cess is leviable from the lessee. (G. Rs. Nos. 3040, dated 26th June 1872, 476, dated 28th June 1873, and 3535, dated 20th June 1873.)

† G. I., A. R. & C., Nos. 535, dated 28th April 1873, and 655, dated 10th June 1873.

24. Bábul kurans in charge of the Forest Department cannot be held to be "Imperial Reserve Forest Tracts" and the one anna cess is consequently leviable. (G. R. No. 539, dated 31st January 1874.)

25. Purchasers of forfeited occupancies sold at once should not be required to pay one anna in each rupee of the price realized to Local Funds, nor should one anna in the rupee of the whole sale-proceeds be credited to local cess. But as the one-anna cess is chargeable on arrears of assessment and recoverable as land revenue, the sale-proceeds of such lands should be credited in accordance with Section 183 of the Land Revenue Code—

(*a*) to expenses of sale,

(*b*) to arrears of—

(1) land revenue,

(2) one-anna cess,

the surplus, if any, being paid to the defaulter. (G. R. No. 2002, dated 10th March 1883.)

26. Local Funds have no legal claim to compensation for losses due to the development of the Forest Department. In the first place it is to be observed that under the Bombay Local Funds Act of 1869 it is lawful for Government, but not obligatory on Government, to levy a cess for local purposes. Secondly, the cess is leviable on the survey assessment paid by occupants or enjoyed by grantees and on the sums payable by farmers of land or sáyer, that is, a cess is a tax on the subject, and is not leviable on land which is in the hands of Government and not of an occupant or grantee, or let to a farmer. Any sums given by Government to a District Local Fund are voluntary contributions and not payments rendered obligatory by law. If it happened that any lands included within forest

* In cases in which (1) the temporary postponement of a portion of the demand which constitutes a progressive assessment is dealt with as a remission and (2) when the demand is reduced with prospective effect in consequence of alluvial action, a corresponding portion of the demand for the current year is formally remitted, the revenue is not due, and the cess is not therefore leviable. (G. of I., R. A., No. $\frac{26}{28\text{-}12}$, dated 3rd December 1895; *vide* G. R. No. 28, dated 3rd January 1896.)

limits are assessed and cultivated by occupants, the cess should be levied from the occupants and paid over to the District Fund. The cess may fairly be levied from the farmer when in protected forest a farm is given of the grazing of a definite area or of any miscellaneous produce coming within the meaning of sáyer. And it is reasonable that the Forest Department should from its own funds co-operate with District Local Funds by constructing and maintaining roads and bridges and similar works within forest limits. This is actually done. But any attempt to compensate Local Funds for items of receipt withdrawn at the discretion of Government would be merely a complicated method of doing what can be done much more simply by grants from the public revenue. It must not be overlooked that Government are largely increasing their grant to primary education to the direct benefit of Local Fund revenue and the extra grants made in this way are likely in the next few years greatly to exceed the receipts which have been transferred to the Forest Department. Nor can it be admitted that the Forest Department is analogous to a private concern worked for profit. The department is established for the public benefit, its administration is costly and the expenditure is always tending to increase. It is both reasonable and convenient to treat as receipts of the Forest Department any monies which accrue from the lands which it is deemed proper to place under the management of the department for purposes of conservancy. (G. R. No. 9094, dated 18th November 1884.)

27. The cost of all lands provided whether for the temporary or permanent use of Railways falls either immediately or ultimately on Government, and in these circumstances the capitalization of the Local Fund Cess on such lands would amount to a bonus to Local Funds at the expense of public revenues and is inadmissible on the principles laid down in Government Resolution No. 9094, dated 18th November 1884. (G. R. No. 7887, dated 26th October 1893.)

28. The Local Fund Cess cannot be levied on simple sales of trees whether the sale-proceeds are credited to Forests or to Land Revenue. The cess can be charged only on the ordinary land-revenue assessment and on sums payable by farmers of land or sáyer revenue other than ábkári the levy of the cess on which the Government of India disallowed. The claims of the Local Funds under these heads have been recognized even within Forests by Government Resolution No. 9094, dated 18th November 1884, and the levy should not be extended to items of revenue which are clearly not taxable within the meaning of the Act. (G. R. No. 9993, dated 19th December 1884.)

29. The Local Fund Cess should be calculated on the amount of the revised assessment actually for collection. (G. Rs. Nos. 3694, dated 7th May, and 5050, dated 19th June, 1885.)

30. Looking to the manner in which Bombay Act III of 1869 has been amended by Bombay Act I of 1884 and especially to the fact that the references in it to the older revenue law have been changed throughout to references to the Bombay Land Revenue Code, the term "superior holder" in Section 8 of Bombay Act III of 1869 is to be interpreted not according to the definition of that term in Bombay Act I of 1865, but according to the definition in the Land Revenue Code.

Section 8, Bombay Act III of 1869, enacts that "the provisions of the law relative to the assistance to be given to superior holders for the recovery of their dues from their tenants * * * shall be applicable to all superior holders * * in respect of the recovery of this cess from their tenants"; and when it is enquired what law is here referred to it is now-a-days found in Sections 86 and 87 of the Land Revenue Code, in which the term "superior holder" is governed by the definition of it given in that Code. On this ground also the term "superior holder" in Bombay Act III of 1869 may be held to have the same meaning as in the Land Revenue Code. No special meaning is attached to it in Bombay Act III of 1869 and the enactment which is referred to with respect to it is therefore the one in which its meaning must be sought.

(L. R. No. 256, dated 17th February 1888; *vide* G. R. No. 2072, dated 4th April 1888.)

31. The words of Section 6 of Bombay Act III of 1869 are that Government may levy a cess of "one anna on every rupee that is assessable to the ordinary land revenue." These words do not apply to any sums, however the same may be calculated, which is paid to Government for the extinction in perpetuity of their right to levy land revenue. Such sums, even if they be credited in the Government accounts to land revenue, are not 'ordinary land revenue.' (L. R. No. 261, dated 24th March 1887; *vide* G. R. No. 2452, dated 23rd April 1887.)

32. In future the payment or the redemption of the Local Fund Cess should, as a rule, be made a condition of the transfer of lands on redemption of assessment except in the case of Railway Companies. (G. R. No. 2452, dated 23rd April 1887.)

33. The law in Sind † for the levy of the one-anna cess is practically the same as in the rest of the Presidency. The law for both Sind and the rest of the Presidency authorizes the levy of that cess—

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†In the case of the Jághirdárs (Beluch Chiefs) of the Upper Sind Frontier District, the levy of hakabo and the local cess has been postponed as a matter of favour and during good behaviour and for so long as may seem proper to Government in regard to the circumstances of the district and the particular estate; *vide* G. Rs. No. 1171, dated 25th February 1881, and 9406, dated 21st December 1883.

(1) from all lands with certain exceptions; and
(2) from every farmer of land or sáyer revenue.

In the former case the cess is to be 'one anna on every rupee that is assessable to the ordinary land revenue;' in the latter it is to be one anna 'on every rupee that is payable by the farmer * * * in respect of his farm.' With regard to the farmer, the language is clear enough. He is to contribute to the Local Fund a sum equal to $\frac{1}{16}$ of the amount he pays for his farm. The word 'farmer' must be read in its ordinary acceptation as meaning a person who, for remuneration, collects taxes; so that in the Local Fund Acts it means a person who undertakes, for a consideration to collect 'land revenue' or 'sáyer revenue.' The term here used is not 'ordinary land revenue' but 'land revenue' generally, so that a farmer of any item which goes to swell the land revenue is liable to pay the cess. 'Sáyer revenue' is a technical expression and according to the usual rule must be interpreted in the 'sense in which it is understood in the * * * business in which it has acquired such sense,' unless there is reason for holding that it was used by the Legislature in a popular or wider sense; Maxwell on the Interpretation of Statutes 2 and 51.

(L. R. No. 467, dated 22nd April 1887; *vide* G. R. No. 3290, dated 26th May 1887.)

34. It is safest to construe the words "farmer of land or sáyer revenue" as meaning a person who for remuneration collects such revenue. To say that the word "farmer" is to be taken as the equivalent of *maktedár* so as to include purchasers of kurans and other rights sold at auction, is to put a strain on its wording which it will hardly bear. Moreover, it appears to be useless to put this construction on the words in question, as it seems much simpler to ascribe to contract the liability which a purchaser at an auction incurs for the payment of Local Fund. Even if this liability is not published in the notice of sale, the custom is now so thoroughly well established that all sales (other than those under the Abkári Act) of which the proceeds are credited to land or sáyer revenue are, it is believed, subject to it; and therefore any purchaser who bids or offers Rs. 16 is bound by implied contract to pay an extra rupee for Local Funds, and although the Local Fund Board may not be entitled to claim the amount as a legal right Government has the power to place it to its credit (*vide* clause (*g*) of Section 44 of Bombay Act I of 1884) and does so by its recognition of the custom.

(2) It seems then that the interpretation given in the Legal Remembrancer's report No. 467, dated 22nd April 1887, of the words "farmer of land or sáyer revenue" leads to no real difficulty or loss of Local Fund revenue. From farmers of revenue properly so called the cess is leviable under the Act. From purchasers of grass, &c., it appears due by contract. No advantage is to be gained by endeavouring to extend the former class so as to include the latter.

And it appears undesirable to strain the meaning of words in an Act in a manner not likely to command general acceptance, nor to lead to any very practical result.

(3) The connection between the word "assessable" and "assessment" as commonly understood in connection with the land revenue and the use of the words "ordinary land revenue" in Section 6 of the Bombay Local Funds Act, 1869, suggests the conclusion that it was meant to restrict the levy of Local Funds to one anna on every rupee assessable as ordinary land revenue on the land. But it is also arguable that by the words "every rupee assessable to the ordinary land revenue" it was intended to mean "every rupee liable to be placed to the account of the ordinary land revenue" and that in order to ascertain to what items this referred it would be necessary to consider what was known as "ordinary land revenue" in the account system in force in 1869. Other items besides assessment on land are credited to land revenue, and having regard to the practice that has always prevailed of levying Local Fund on such items it cannot be held that the word "ordinary" before the words "land revenue" has the effect of limiting the phrase to assessment on land. If assessment on land, tree-tax, and a number of other items are commonly designated "land revenue" in the accounts, it is not very easy to see why the assessment alone should be considered "ordinary." It is no doubt the form of land revenue most widely prevalent, but in particular localities, it is believed, other items are equally "ordinary." It may be urged that this view deprives this word of all effect, but this does not necessarily follow, as there may be items of an unusual character which cannot properly be treated as ordinary land revenue.

(4) There is an old maxim for the construction of laws "*optimus interpres usus.*" And in discussing this subject, Maxwell in his work on the Interpretation of Statutes says: "The meaning publicly given by contemporary or long professional usage is presumed to be the true one even when the language is hardly doubtful." In the present controversy this rule may advantageously be applied; custom in dealing with this Act seems by now to have assigned a meaning to the words "ordinary Land Revenue" wider than that of the expression "assessment on land," and there would be no advantage in attempting to limit that meaning.

(5) It seems probable then that, without straining the meaning of the word "farmer," the levy of Local Funds on most of, if not all, the items in respect of which it is at present levied can be justified either on the wording of the Act as interpreted by custom or on the basis of contract, express or implied; and if in regard to any single item any doubt is felt in any particular instance it can be decided when it arises. It seems difficult and dangerous to lay down any general rule applicable to all items.

(L. R. No. 1251, dated 15th September 1887; *vide* G. R. No. 5033, dated 15th July 1889.)

35. Irrigation miscellaneous receipts on account of the items noted in the margin recovered by the Collector or the Executive Engineer and credited to the Public Works Department cannot be regarded as items of "Ordinary Land Revenue," and Local Fund Cess cannot, therefore, be levied on them. (G. R. No. 6959, dated 2nd October 1890.)

1. Fines for cultivating, without permission, lands which are within the limits of Irrigation Works and pertain to the Public Works Department.
2. Sale-proceeds of grass grown on lands within the limits of Irrigation Works.
3. Proceeds of grazing in do.
4. Proceeds from sales of melon beds by margins of Irrigation Tanks.
5. Proceeds from sales of alluvial deposits on margin of Irrigation Tanks let for purposes of cultivation from year to year.
6. Sale-proceeds of fruit trees on lands within the limits of Irrigation Works.
7. Rent of portions of lands taken up in connection with Irrigation Works and let for cultivation.
8. Proceeds from fisheries in connection with Irrigation Works.
9. And other miscellaneous receipts.

36. Mámlatdárs are authorized to order refunds of Local Fund Cess up to Rs. 5 whether on account of the current or previous year, and Assistant and Deputy Collectors up to Rs. 10. (G. R. No. 4581, dated 26th June 1893.)

OFFICIAL CORRESPONDENCE.

1. All officers corresponding in the Revenue, Financial and General Departments are required to cause to be legibly endorsed in half margin, on the left hand side at the top of the outer page of their communications, the number, date and subject thereof. (G. M. No. 4328, dated 22nd November 1860.)

2. All letters to Government should be docketed according to the form given in the margin. Care should be taken that the subject of the letter is given in the docket in as clear, brief and correct a manner as possible. (G. C., Territorial Department, No. 11088, dated 26th November 1851, and G. R., F. D., No. 2554, dated 20th August 1874.)

From
The Collector of
dated
No.
Subject
(*Here enter subject of letter.*)

3. The head of the office is responsible for punctuality and correctness in the preparation of returns. The Local Governments should impress this upon the officers concerned. A list showing the number of returns, with the dates prescribed for their submission, should be exhibited in every official room. (G. I., F. D., No. 10301, dated 4th October 1860; *vide* G. M., F. D., No. 4206, dated 14th November 1860.)

4. It is obviously inconvenient for a servant of one Government to correspond with another Government, except through the regular channels of communication. (G. R. No. 1050, dated 16th March 1868.)

5. The Commissioners of Divisions are authorized to correspond direct with the Commissioner of Berár in connection with revenue questions. (G. R. No. 3699, dated 27th June 1881.)

6. Officers when expressing an opinion on matters of fact should do so in their own language. It is the course enjoined by law in all judicial proceedings, and there is certainly no reason why it should not be followed in the disposal of business connected with the revenue and general administration of the country which frequently involves important public and private interests.

It is not intended that this order should apply to mere routine business.

(G. R. No. 4668, dated 29th September 1870.)

7. A case has recently occurred of a Revenue officer in charge of a managed estate sending up to Government a printed memorial on behalf of the estate, signed by himself but drafted by a barrister. The document, as is usual in such cases, is of quite unnecessary length; but apart altogether from that objection, Government deem it expedient to check at the outset this departure from the customary

character of official correspondence in such matters between Government and their officers. Revenue officers should, therefore, be informed that all communications they may have to make to Government on the subject of estates under their management must continue to be in their own words. (G. R., P. D., No. 916, dated 7th February 1895.)

8. It frequently happens that, when the opinions of heads of offices and controlling officers are called for on questions relating to proposed legislation and matters of general policy, the reports and opinions of subordinate officers are submitted in original with a few remarks from the controlling officer. Government desire in future that the substance of the opinions of subordinates be condensed as much as possible in the controlling officer's own report. It is, of course, to be understood that any reports which it may be thought advisable to send on in original to Government may be forwarded with the controlling officer's report as heretofore. (G. C. No. 5062, dated 8th September 1873.)

9. Government expect that heads of departments when transmitting papers on which a decision has to be passed, should give Government the benefit of their personal judgment, observation and experience. (G. R. No. 5018 dated, 4th July 1883.)

10. According to correct forms of legal drafting, a grant executed under a power is made in the name of the grantor, and the reference to the power appears at the end of the instrument, and in the signature of the party actually signing. (L. R. No. 66, dated 20th June 1871; *vide* G. R. No. 3206, dated 3rd July 1871.)

11. When a document is to be executed under a power, the person from whom the power is derived, should appear at the opening of the document as the party thereto, and the name of the person executing on his behalf should appear at the end of the instrument only. (L. R. No. 593, dated 26th May 1893; *vide* G. R. No. 4382, dated 19th June 1893.)

12. Without wishing to fetter or limit the right of officers to discuss freely questions of administrative importance, His Excellency in Council cannot permit such expressions as "extremely unfair," "doubly unfair," when applied to the views of Government to pass unrebuked. (G. R. No. 4993, dated 6th October 1871.)

13. All servants of Government should endeavour to work as amicably as possible with officers of other departments, and should remember that the time of Government is too valuable to be wasted in settling petty squabbles which should never be allowed to arise. (G. R., F. D., No. 1697, dated 21st May 1875.)

14. It must be understood that Government will insist on all their officers carrying on their official correspondence in courteous and becoming

language. (G. R. No. 6014, dated 21st November 1878.)

15. Vernacular papers should not be submitted to Government unless they are accompanied by translations in English. (G. R. No. 2087, dated 12th April 1873.)

16. The direction contained in the following extract from the Secretary of State's Despatch No. 20, dated 30th March 1876 (acknowledging the receipt of the Revenue Survey and Assessment Atlas of the Khándesh Collectorate), as to the translation into the English language of native terms, is very necessary in all Departments, and should be strictly enforced :—

"I would suggest, however, that the English meaning of every technical native term that is used should either be added in brackets where it occurs, or, which is perhaps preferable, entered in a glossary in the volume itself."

(G. R. No. 2669, dated 2nd May 1876.)

17. The instructions contained in the following letter from the Government of India, No. 2, Public—135, dated 7th February 1895, should be observed in all official correspondence in this Presidency :—

"In the circular letter from this Department, No. 70—3943-52 of the 31st December 1873, the Government of India drew attention to the instructions of the late Honourable Court of Directors regarding the use of vernacular terms in official correspondence, and requested that such terms should be employed as sparingly as possible, especially in papers which were intended to go beyond the Local Government first concerned. Again, in the extract circulated with Resolution No. 2—81-95 of 31st January 1881, the Secretary of State drew attention to the inconvenience attending the use of vernacular terms in reports or official correspondence sent home to the India Office, and directed that, whenever it was considered desirable to make use of them, their English equivalents should also be given.

"2. It appears to the Government of India that these instructions have in some measure been lost sight of owing to lapse of time. Letters and reports which come before the Governor General in Council, and especially those dealing with revenue matters, are not infrequently almost unintelligible to persons unacquainted with the Province from which they are received, owing to the number of vernacular terms with which their pages are laden.

"3. I am, therefore, to request that the use of such terms may be avoided as far as possible. It is sometimes necessary to employ vernacular words for which there exists no English equivalent; and the precise meaning of which can be conveyed in English, if at all, only by a long periphrasis. But wherever it is possible to use an

English word which expresses, with sufficient accuracy for the immediate purpose, the meaning to be conveyed, this should be done.

"4. In the orders of 1873, referred to above, it was stated that they were 'not meant to govern necessarily the style of correspondence carried on between a Local Government and the officers subordinate to it, but were applicable mainly to writings intended to go beyond one Local Government.' It is, however, difficult to distinguish between papers that may go beyond the Local Government and those that will not; and even those that do not, must be reproduced in Proceedings which are always examined by the Government of India. Moreover, officers can hardly be expected to cultivate two distinct official styles, to be used respectively in the two classes of papers."

(G. R., G. D., No. 901, dated 5th March 1895.)

18. Local terms which it is found necessary to use in official correspondence should be defined. (G. R. No. 3722, dated 8th May 1885.)

19. No modifications are to be made in the statistical forms prescribed by the Government of India without the distinct permission of that Government, and returns are to be submitted in the exact forms prescribed. Should any difficulties be felt in filling them up, or should any defects be found in them, such difficulties or defects should at once be brought to the notice of the Government of India.

It is not, however, intended in any way to debar Local Gvernments and Administrations from asking for any additional information beyond that given in the statements prepared for the Government of India, or from prescribing other returns for their own information. (G. I., R., A. & C., No. 5, dated 3rd January 1873: *vide* G. R., G. D., No. 129, dated 15th idem, and G. M. No. 407, dated 23rd idem.)

20. All printed documents are to bear the date of their despatch, and not that on which they were sent in manuscript to the Press. (G. R. No. 2668, dated 10th May 1873.)

21. When papers are called for by the Government of India for perusal, they may usually be furnished in original, whereby much needless labour and expense of copying will be avoided. (G. I., F. D., No. 2837, dated 10th December 1875; *vide* G. R., F. D., No. 4311, dated 22nd idem.)

22. Except in cases of absolute necessity, only foolscap-sized paper should be used for any returns or estimates submitted to the Government of India in the Financial Department, to whatever subject they may relate. With a little ingenuity the largest returns can always be arranged upon paper of foolscap size. (G. I., F. D., Nos. 855, dated 12th February 1876, 2615, dated 31st August 1878, and 7, dated 1st October 1878; *vide* G. Rs., F. D.,

Nos. 891, dated 23rd February 1876, 3375, dated 20th September 1878, and 3750, dated 17th October 1878.)

23. The returns submitted to the Government of India in the Home Department should also be prepared on foolscap-sized paper. This order applies only to separate or special returns, and does not affect any return submitted with annual or other reports. (G. I., H. D., No. 42—1994, dated 29th October 1877; *vide* G. R., F. D., No. 4867, dated 14th November 1877.)

24. Collectors should report through the Commissioners in all cases except when they are specially directed to address Government direct. (G. R., F. D., No. 1238, dated 18th March 1876.)

25. The Secretary of State deprecates the practice of officially reporting demi-official correspondence without the sanction of the writers. (S. of S. No. 42, dated 26th October 1876; *vide* G. R. No. 489, dated 25th January 1877.)

26. The latest edition of books of reference should always be quoted in official communications to avoid misunderstanding. (G. R. No. 3534, dated 5th July 1879.)

27. Three copies of the circular orders issued by the High Court should be forwarded to Her Majesty's Secretary of State for the use of the India Office. (G. R. No. 6648, dated 16th December 1880.)

28. All matters connected with the subjects noted below, so far as they affect the provinces of British India, come under the cognizance of the Revenue and Agricultural Department of the Government of India:—

1. Land Revenue, including Settlements and Takávi Advances.
2. Surveys, including Geological Surveys, but excluding Archæological and Marine Surveys.
3. Agriculture and Horticulture, including Fibres and Silk, Fisheries, Cattle-breeding and Cattle-disease.
4. Minerals,
5. Meteorology.
6. Famine.
7. Practical Arts.
8. Museums.
9. Exhibitions.
10. Weights and Measures.
11. Forests.

All matters relating to the undermentioned subjects are administered by the Home Department:—

1. Law and Justice.
2. Jails and the Penal Settlements in the Andaman and Nicobar Islands.

3. Escheats, and the administration of Estates of Intestates.
4. Police.
5. Education.
6. Examinations.
7. Fine Arts.
8. Sanitation.
9. The (Civil) Medical Service.
10. The Ecclesiastical Service.
11. Civil Service questions.
12. Registration of Assurances.
13. Patents.
14. The working of the Vagrancy Act.
15. The working of the Arms Act.
16. Copyright.
17. Archæology (including Conservation of Ancient Monuments).
18. Municipalities and Local Funds.
19. Census.
20. Gazetteers.

(G. I., H., R. & A., No. 25–886–914, dated 4th July 1881, and G. I., H. D., Nos. 28–1146–72, dated 31st July 1882, 31–1487–1615, dated 23rd September 1886, and 17–1114–1137, dated 10th June 1890; *vide* G. Rs. Nos. 4141, dated 18th July 1881, and 7165, dated 9th October 1886, and G. Rs., G. D., Nos. 3151, dated 15th August 1882, and 2486, dated 25th June 1890.)

29. The specific sanction of the Government of India should be applied for before any agreement in the name of the British Government is concluded with a Native State. (G. I., For. Dept., No. 216–I, dated 21st July 1882; *vide* G. R. No. 5434, dated 12th August 1882.)

30. The Government of India in the Revenue and Agricultural Department should be furnished, for record and reference, with eight copies as published of all manuals, digests, codes and circular orders of importance bearing on the branches of administration dealt with in that department, and also of a similar number of any additions and corrections issued; these need not be forwarded with any covering letter. (G. I., R. & A., No. 2-R-13-1, dated 7th January 1890; *vide* G. R. No. 1345, dated 19th February 1890.)

31. Any new or revised manuals of orders on any subject which may be issued in Bombay, and the additions or alterations subsequently made in them, should be regularly transmitted to the Home Department of the Government of India. (G. I., H. D., No. 507, dated 31st October 1891; *vide* G. R. No. 7580, dated 24th September 1892.)

32. Whenever a Military officer may die while in civil employ, the event should be reported to the Adjutant General of the Army by the Department to

which the deceased belonged. (G. R., M. D., No. 1450, dated 1st May 1862; *vide* G. M. No. 1787, dated 5th idem.)

33. The following letter No. 423, dated 23rd December 1886, from the Government of India, Home Department, was communicated to all Departments of the Secretariat for information and guidance:—

"I am directed to acknowledge the receipt of your letter No. 8316, dated the 25th ultimo, enquiring what is the practice of reporting to the Secretary of State the deaths of Bombay officers, Civil or Military, serving elsewhere, *i.e.*, whether the Government of India or Local Governments under whom they may be serving report the deaths direct or leave it to the Government of Bombay to do so.

"2. In reply, I am to say that ordinarily it is not customary to report such deaths to the Secretary of State at all. When, however, a Civil or Military Officer is killed or wounded in the execution of his duty, especially in time of war, the fact should be reported to the Secretary of State by the Government under which he was actually serving at the time, and it will be convenient to make the report by telegram in the case of a death.

"3. Casualties among Civil and Military Officers serving in Burma are reported by the Chief Commissioner and His Excellency the Commander-in-Chief, respectively, direct to the Secretary of State."

(G. R. No. 218, dated 11th January 1887.*)

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*Letter from the Secretary to the Government of India, Home Department (Public) No. 843, dated 15th April 1887:—

"I am directed to forward the accompanying copy of a despatch from Her Majesty's Secretary of State for India, No. 110 (Public), dated 18th November 1886, asking for a report of casualties among Civil Officers in the execution of their duty. The Government of India leaves it to the discretion of His Excellency the Governor in Council to report to the Secretary of State the casualties by telegram or by letter; but in the case of wounds, the report should invariably show whether they were dangerous, severe or slight. The report need be made only regarding officers actually serving under the Government of Bombay at the time when the casualty occurs. A copy of the report should at the same time be sent to the Government of India."

Despatch from Her Majesty's Secretary of State for India to His Excellency the Right Honourable the Governor General of India in Council, No. 110 (Public), dated India Office, London, 18th November 1886:—

"With reference to the second paragraph of your letter dated the 21st of September last, No. 45, I am of opinion that the practice followed with regard to reporting to the Secretary of State information respecting Military Officers, who are killed or wounded in the execution of their duty, should be followed in the case of Civil Officers, especially in time of war.

"I must leave to the discretion of the Governments in India the question whether the reports to the India Office should be made by telegram or by letter in the ordinary way. The latter course as a rule will suffice."

RESOLUTION.—Copies of the letter from the Government of India and of its accompaniment should be forwarded to all

34. The Revenue, Financial and General Departments of the Secretariat, when sending for publication rules or notifications which, in their opinion, should be made available to the public, should intimate the fact to the Superintendent, Government Central Press, and state at the same time the number of copies which should be separately printed for sale to the public in addition to those required by the respective departments for their own use and for distribution to Government officers. When amendments of rules printed for the public are published, copies thereof should also be printed for sale to the public. In such cases the Superintendent of the Press will be able to judge from the number of copies of the original rules sold and in stock how many copies of the amendments will be required, and he need not, therefore, expect any instructions from Government. (G. R., F. D., No. 2908, dated 20th September 1888.)

35. All communications on the subject of (road) tolls and toll-bars should be addressed to Government in the Public Works Department. (G. M. No. 8444, dated 6th November 1889.)

36. The following Resolution of Government in the Political Department containing orders regarding the channel and the form of communication to be adopted by British officers in addressing Native Chiefs was communicated to all heads of offices under the Revenue Department for information and guidance:—

"The question raised is one as to the channel and the form of communication to be adopted by British officers in addressing Native Chiefs. The particular incident which gives rise to the discussion is a reference made to the Chief of Vála by the High Court in connection with an appeal before it which concerns his status as a ruling Chief; and on the question being raised, the Registrar at once complied with the Political Agent's suggestion and sent his communication through the Political Agent. It will be observed that in connection with this reference the status of the Chief of Vála as a Foreign Chief had not been decided by any judicial tribunal adversely to him.

"2. It appears to Government that in laying down a rule, two separate conditions of circumstances must be considered. If the subject of the correspondence concerns the Chief as a foreigner and a ruling Chief, the reference should be made through the representative of Government who conducts the relations of Government with the Chief as such. The High Court in the case before them were dealing with the Chief of Vála,

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Departments of the Secretariat, except the Marine and the Military Department, for information and guidance, in continuation of Government Resolution in the Revenue Department, No. 218, dated 11th January 1887.

(G. R., G. D., No. 1509, dated 19th May 1887.)

if not solely in his character as a Chief at least in that character blended with his other character as a British land-holder or British property-holder amenable in respect to such property to the British Courts. The question of the status of the Chief was concerned, and the Registrar very properly dealt with the case as one requiring the approach to the Chief to be made through the diplomatic channel.

"3. But cases do arise in which Chiefs are suitors or sued in British Courts, or are in direct relations as British land-holders with British authorities solely in reference to their interests in British territory. A striking instance of such relations was afforded when in 1866 the High Court issued a writ of attachment of certain property within its jurisdiction belonging to the Indore State in satisfaction of a decree passed in favour of the plaintiff Dádábhái Jamsetji, who sued His Highness the late Mahárája of Indore and his partner Kávasji Jehánghir, trading in linseed under the name of Sadáshiv Mártand. When it was ascertained that the whole of the property attached was under British law and administration, the Government of India declined to interfere. The principle was laid down that, whatever privileges the Mahárája enjoyed as a ruling Chief could not accompany His Highness when he assumed the new character of a British trader. In the same way Government, whilst discouraging the acquisition by Native Chiefs of landed property in British India, have laid down that when such Chiefs acquire the position of British land-holders, they place themselves, in respect to that property, in direct relations with the British system of administration and its incidents of liability to stamp duty and revenue regulations. In such cases there is no reason why the intervention of the Political Agent, who represents Government in its dealings with a ruling Chief, should be employed by the Revenue or Judicial authorities who have to deal exclusively with the Chief in a distinct character as a British land-owner or suitor or other private capacity. The form of the communication as well as the channel would be that adopted in the case of British Sardars."

(G. R., P. D., No. 313, dated 20th July 1893; *vide* G. R. No. 1068, dated 7th February 1893.)

37. The attention of all Departments of the Secretariat should be invited to the necessity of avoiding unnecessary references to the Accountant General and of specifying clearly the points on which his reports are called for, unless the points are obvious.

2. Frequent requests have been made by Government for full compliance with the Code rules and standing orders of the nature referred to in the following rules which should be strictly observed by all heads of offices: –

1. Every application must contain information upon the following points:

(*a*) Whether the expenditure has been provded for in the budget.

(*b*) If no such provision has been made, whether it can be met from savings *under the head to which it will be charged.*

(*c*) If no such savings are expected, a re-appropriation statement should be submitted.

(*d*) If not provided for in the budget, why the necessity was unforeseen and why the expenditure cannot be postponed till the next year.

2. Where the application is for additions to, or revision of, establishments, a proposition statement must be forwarded (Civil Account Code, Article 57).

3. Where it is for contingent expenditure, the provisions of Article 98, Civil Account Code, should be kept in view and it must be explained why the charge cannot be avoided.

38. Correspondence upon forest financial matters between Forest officers and the Accountant General should pass through the Collector of the District. (G. R. No. 2564, dated 12th April 1894.)

PATENTS.*

1. References may be made direct by the Government of India to the Director of Land Records and Agriculture, Bombay, for opinion regarding applications for patents for agricultural implements received from private individuals in cases in which doubt exists as to the novelty of the alleged invention. (G. R., G. D., No. 2106, dated 14th June 1886.)

2. Under Section 48, sub-section (3), and Section 62, sub-section (3), of the Inventions and Designs Act, V of 1888, the Governor General in Council is pleased to direct that the fees for the time being payable under those sections shall, from the 1st April 1889, be collected in cash instead of by means of stamps. (G. I., R. & A., Notn. No. 489, dated 20th March 1889; *vide* G. N., G. D., No. 1363, dated 4th April 1889.)

3. Under the provisions of Section 11, sub-section 3, of the Inventions and Designs Act, V of 1888, His Excellency the Governor in Council is pleased to appoint the new Record Office, Bombay, as the place where copies of specifications of inventions and designs filed in the office of the Secretary to the Government of India in the Revenue and Agricultural Department can be inspected. (G. N., G. D., No. 3977, dated 25th September 1889.)

4. Inspection of copies of the specifications of patents filed in India should take place at the new Record Office. A fee of Rupee 1 should be charged for the inspection of specifications of patents filed in India. A similar fee should also be charged for the inspection of copies of specifications of patents registered in England in cases where assistance is required from the Record Office. (G. M., G. D., No. 3976, dated 25th September 1889.)

5. In exercise of the powers conferred by Section 11, sub-sections (1) and (2), and Section 49 of the Inventions and Designs Act (V of 1888), the Governor General in Council is pleased to declare that every applicant for leave to file a specification of an invention shall cause to be delivered, or sent with the specification to the Secretary, not fewer than five copies thereof, and to direct that the fifth of these copies shall be sent by the Secretary to the Director of Land Records and Agriculture, North-Western Provinces and Oudh. (G. I., R. & A., Notn. No. 292-352-4-P., dated 9th February 1892; *vide* G. N., G. D., No. 520, dated 17th idem.)

6. Under Section 49, sub-section (1), of the Inventions and Designs Act, 1888, and in supersession of the notification in the Revenue and Agricultural Department No. 884-P., dated 29th April 1890, the Governor General in Council is pleased to direct that in the first paragraph of the form of application in the second schedule to the said Act, the following amendment shall be made with effect on and

* This subject was dealt with by the General Department up to the end of February 1893.

from the 1st July 1892, namely, after the words 'in respect of the invention' add:—

'(*Here state whether an application has or has not at any time been made in the United Kingdom by, or on behalf of, the applicant for a patent in respect of the invention, and if any such application has been made, describe the progress of that application, adding a reference to every place in the Official Patent Journal where mention of the application, or of any proceeding thereon, is made.*)'

(G. I., R. & A., Notn. No. 526-P., dated 8th March 1892; *vide* G. N., G. D., No. 926, dated 23rd idem.)

PETROLEUM.

I.—Extension of certain Provisions of the Petroleum Act, XII of 1886, to Bombay, Kara'chi and Aden.

1. In exercise of the power conferred by sub-section (3) of Section 1 of the Petroleum Act (XII of 1886) the Governor in Council is pleased to extend the provisions of the said Act, other than those relating to dangerous petroleum and the importation of petroleum, to the cities of Bombay and Karáchi, and to Aden, with effect on and from the 1st of September 1890. (G. N. No. 5796, dated 18th August 1890.)

In exercise of the powers conferred by Sub-section (3) of Section 1 of the Petroleum Act XII of 1886, His Excellency the Governor in Council is pleased to direct that all the provisions of the said Act, other than those relating to dangerous petroleum and to the importation of petroleum, shall on and after the 1st day of September 1896, extend to the areas undermentioned, that is to say,

(1) the Municipal Districts of—

(*a*) the Suburban Municipality of Poona,

(*b*) the Broach City Municipality,

(*c*) the Ahmedabad City Municipality,

(*d*) the Súrat City Municipality;

(2) the Táluka of Jalgaon* in the Khándesh District, and

(3) all land between the City of Bombay and any of the aforesaid areas occupied by or acquired for—

(*a*) the G. I. P. Railway, or

(*b*) the B. B. & C. I. Railway for the purposes of such Railway, including not only all land within the fences or other boundary marks indicating the limits of the land appurtenant to such Railway, and all lines of rails, sidings and branches worked over for the purposes or in connection with the same, but also all stations, offices, warehouses, workshops, manufactories, compounds, yards, roads, open spaces and other lands, whether occupied by buildings or not, used or that may be used for the purposes of, or in connection with, such Railway.

(G. N. No. 6123, dated 5th August 1896.)

II.—Importation, Possession and Transport.

1. In exercise of the powers conferred by Section 8 of the Petroleum Act, XII of 1886† the Governor of Bombay in Council in pleased, with the previous sanction of the Governor General in Council, to make the following rules to regulate the importation of petroleum by sea into the Presidency of Bombay:—

* G. N. No. 6314, dated 25th August 1897.

† This Act was brought into force from 2nd August 1890; *vide* G. I., H. D., Notn. No. 1078, dated 2nd August 1890, republished under G. N. No. 5480, dated 6th idem.

PRELIMINARY.

Short title.

1. These rules may be cited as the Bombay Petroleum Import Rules.

Interpretation.

2. In these rules,—

"The Act."

(1) "the Act" means the Petroleum Act, 1886:

"Petroleum declared dangerous."

(2) "petroleum declared dangerous" means petroleum which the master of a ship has declared under rule 5 to be dangerous petroleum:

"Certificated petroleum."

(3) "certificated petroleum" means petroleum in respect of which a certificate of such description as the Governor in Council, from time to time, by Resolution, permits to be recognized for the purposes of these rules, has been obtained, at the port of shipment, declaring that the said petroleum is not dangerous petroleum:

"Uncertificated petroleum."

(4) "uncertificated petroleum" means petroleum which is neither petroleum declared dangerous nor certificated petroleum:

"Petroleum reported dangerous" and "Petroleum reported not dangerous."

(5) "petroleum reported dangerous" and "petroleum reported not dangerous" mean petroleum which the testing officer has certified in a report under rule 23 to be, respectively, dangerous or not dangerous:

"Chief Customs-officer."

(6) "the Chief Customs-officer" means the chief executive officer of sea customs for any port to which these rules apply:

(7) "the Testing-officer" means the Testing-officer appointed by the Governor in Council under Section 9 of the Act for the port of Bombay, Karáchi or Aden, as the case may be: and

Words and expressions defined in the Petroleum Act.

(8) words and expressions defined in the Act have the same meanings as are respectively assigned to them therein.

PORTS AT WHICH PETROLEUM MAY BE IMPORTED.

Importation from Burma and foreign ports.

3. Petroleum from any port in Burma or from any port beyond the limits of British India may not be imported except at the ports of Bombay, Karáchi and Aden.

Importation from British Indian ports.

4. Petroleum from any port in British India, other than a port in Burma, may be imported at any port in the Bombay Presidency:

Provided as follows, namely:—

(c) or, if it is petroleum which is ordinarily used for lubricating or jute-batching purposes and which has a flashing-point above 150° of Fahrenheit's thermometer:

Provided that the officer whose duty it is, under Rule 21, to select samples of petroleum on board may at any time take a sample of any such petroleum or oil for the purpose of having it tested.

When a ship carrying petroleum must anchor at a special anchorage.

7. Every other ship having petroleum on board shall be anchored at such anchorage as the Conservator of the Port shall appoint in this behalf, and shall not leave such anchorage until such petroleum has been discharged.

Petroleum only to be landed at appointed landing-places.

8. Petroleum shall be landed only at such landing-places as shall be prescribed by the Chief Customs-officer, with the sanction of Government, for Bombay, of the Commissioner in Sind, for Karáchi, and of the Resident, for Aden.

Petroleum referred to in Rule 7 not to be landed until it has been tested.

9. Except as is otherwise provided in Rules 10 and 11, no petroleum shall be landed from any ship referred to in Rule 7 until the Testing-officer's report in respect thereof has been received in the office of the Chief Customs-officer.

Exception in respect of petroleum declared dangerous which is not in excess of forty gallons or is covered by an import license.

10. If the quantity of petroleum declared dangerous on board a ship does not exceed forty gallons and there is no other petroleum on board, or the aggregate quantity of petroleum on board, including petroleum declared dangerous, does not exceed forty gallons, the said petroleum may be forthwith landed.

If the quantity of petroleum declared dangerous exceeds forty gallons, or if it does not exceed forty gallons, but the aggregate quantity of petroleum on board exceeds that amount, the whole or any portion thereof may be at once landed, if the whole amount of the petroleum on board is covered by an import license under Section 5 of the Act.

Except in respect of certificated petroleum exceeding five thousand gallons.

11. The Chief Customs-officer may, in anticipation of the Testing-officer's report, allow the consignee of any certificated petroleum exceeding five thousand gallons in quantity to discharge the same into boats or to land it.

Such permission shall be subject to the condition that the boats into which the petroleum is discharged shall remain at such place as may be directed by the Chief Customs-officer, or that the petroleum shall be landed at a landing place duly appointed for this purpose under Rule 8, and be stored in a public warehouse built according to any rules in force

for the storage of petroleum and set apart for the storage of certificated petroleum which has not been reported not dangerous, or within such limits as may be approved for the purpose by the Chief Customs-officer.

Before removal to such warehouse the petroleum must be entered inwards and cleared under Sections 86 and 87 of the Sea Customs Act.

Testing-officer's report to be final as to the nature of the petroleum tested.

12. As soon as the Testing-officer's report has been received in the office of the Chief Customs-officer, the petroleum to which the same relates shall be deemed to be dangerous or not dangerous in accordance with the said report; and any petroleum reported dangerous which has not been declared dangerous shall at once be subject to the provisions relating to dangerous petroleum.

Landing of petroleum reported not dangerous.

13. Petroleum reported not dangerous may be landed forthwith.

Dangerous petroleum in excess of forty gallons may not be landed except under an import license.

14. If the petroleum reported dangerous, together with the petroleum declared dangerous, if any, exceeds forty gallons in quantity and the same has not been already landed under the second paragraph of Rule 10, no part of it shall be landed without production of an import license under Section 5 of the Act covering the whole amount thereof.

Import licenses how obtainable.

15. Applications for import licenses under the said section shall be submitted in Bombay to the Commissioner of Police, in Aden to the Resident, and in Karáchi to the Collector of Customs, Karáchi, who will, after inquiry, forward the same with their opinion to Government in the Revenue Department.

If the application is granted, a license, signed by a Secretary to Government will be forwarded to the applicant through the officer to whom his application was submitted.

Petroleum to be landed, &c., only in the daytime.

16. Except* in the case specified in Rule No. 18 (II) below, petroleum shall not be discharged, landed or transhipped at any time between sunset and sunrise.

Smoking and fire, &c., on cargo-boats and, if the light be naked, in licensed premises, prohibited.

17. Smoking and the use of any fire or light are prohibited—

(*a*) on any boat which is being used for landing or transhipping petroleum, and

(*b*) in any premises or enclosure licensed for the storage of petroleum in bulk, unless, in the case of a light, such light be not naked

* G. N. No. 10230, dated 14th December 1896.

(*a*) if such petroleum be dangerous petroleum, it must,—

(i) if it exceeds forty gallons in quantity, be covered by an import license under Section 5 of the Act; or,

(ii) if it exceeds three gallons but does not exceed forty gallons in quantity, be covered by a possession or transport license under section 6 of the Act; or,

(iii) if it does not exceed three gallons in quantity, be contained in vessels of the nature prescribed in the proviso to Section 6 of the Act;

(*b*) if such petroleum be not dangerous, it must have been certified to be not dangerous by a Testing-officer appointed by a Local Government under Section 9 of the Act, and the words "not dangerous" must be noted on the shipping bill and on the export manifest.

PROCEDURE ON IMPORTATION AT BOMBAY, KARA'CHI AND ADEN.*

(*a*) *Ascertainment of the Quantity and Description of Petroleum on Boardship.*

Declaration to be made by master of ship carrying petroleum or by the ship's agent.

5. Except as is hereinafter otherwise provided, the master of every ship bound for Bombay, Karáchi or Aden, carrying petroleum, shall deliver to the pilot before reaching the points hereinbelow specified, namely:—

at Bombay—the Sunk Rock Light-house;

at Karáchi—the No. 2 Deep-water Point moorings;

at Aden—such point as shall be fixed on this behalf by the Resident;

a written declaration under his signature stating—

(*a*) what quantity of petroleum the ship is carrying;

(*b*) whether any, and, if so, what part of it is dangerous petroleum;

(*c*) whether any, and, if so, what part of it is certificated petroleum; and

(*d*) whether any, and, if so, what part of it is oil intended exclusively for lubricating or jute-batching purposes and having a flashing-point above 150° of Fahrenheit's thermometer:

Provided that, if, in anticipation of a ship's arrival, the agent of such ship delivers to the Port-officer a written declaration as aforesaid under his signature, no such declaration shall be necessary by the master of the ship.

If the master or agent declares that any petroleum is certificated petroleum, he shall deliver to the pilot

* The following instructions, issued by the Political Resident at Aden for the purpose of carrying out the Rules under Section 7 of the Petroleum Act, VIII of 1881 (repealed by Act

or Port-officer, as the case may be, along with his declaration, the certificate relating to such petroleum.

Every such certificate and declaration delivered to a pilot shall by him be made over without delay to the Port-officer, and all certificates and declarations received by the Port-officer shall, with all convenient despatch, be forwarded by him to the Chief Customs-officer.

(b) *Discharge, Landing, Transhipment and Storage of Petroleum.*

When a ship carrying petroleum may anchor at ordinary anchorages.

6. A ship may proceed to the usual anchorage in the port and there discharge the petroleum—

(a) if it is petroleum which has been certified not to be dangerous under Section 9 of the Act, and has come from a port in British India as a part of a general cargo, and the quantity does not exceed five thousand gallons;

(b) or, if it is certificated petroleum not exceeding five thousand gallons in quantity, and the master produces the certificate to the pilot;

XII of 1886), were approved by Government Resolution, General Department, No. 3800, dated 17th October 1884 :—

1. The master of every ship bound for Aden, conveying petroleum, shall deliver to the pilot the declaration in duplicate required by Rule 2 before entering the limits of the Inner Harbour, or before anchoring in the Outer Harbour. The pilot shall send one copy of the declaration to the Superintendent of A'bkári, and the other to the Conservator of the Port.

2. A ship having on board

(a) petroleum declared dangerous; or

(b) certificated petroleum exceeding five hundred gallons in quantity; or

(c) uncertificated petroleum;

shall remain in the Outer Harbour leeward of all other shipping, at such anchorage as the Conservator of the Port shall appoint.

3. The Superintendent of A'bkári has been authorized to proceed on board and obtain samples of petroleum and to carry out the duties assigned in Rule 2.

4. Petroleum discharged under Rule 3, and petroleum reported not dangerous passed under Rule 10, may be debarked on any Government or private pier or landing place, used for goods.

5. Dangerous petroleum shall be landed at the Pier at Shaikh Othman and deposited in the Government warehouse there.

6. In order that vessels importing certificated petroleum, exceeding 500 gallons in quantity, and uncertificated petroleum may not be unnecessarily detained until the petroleum on board thereof has been examined, such petroleum may either be landed at the pier at Shaikh Othman and deposited in the Government warehouse there, until it has been tested by the Chemical Examiner; or such petroleum may be deposited in lighters or boats which shall remain at anchor during the North-East Monsoon 1,000 yards north-east from the Light Vessel, and in the South-West Monsoon 600 yards due north from the Outer P & O. Moorings, until duly passed.

Note.—Owners, importers or consignees may store petroleum in the warehouse at the Shaikh Othman Pier, if they are not in possession of premises which fulfil the conditions prescribed by Rule 2 under Section 9 of the Act, and warehouse rent will be levied as under :—

For each case—anna 1 per quarter or part of quarter;

For each barrel—annas 4 per quarter or part of quarter.

Licenses for the import, possession or transport of petroleum will be issued by the Court of the Resident.

but protected. (G. N. No. 4301, dated 8th June 1897.)

Petroleum not to be stacked on or near landing-places.

18. Petroleum shall not be stacked on or near any landing-places, but shall be removed with the least possible delay to its proper destination.

(For part II of Rule No. 18 *vide* G. N. No. 5018, dated 11th July 1893.)

Transhipment of petroleum.

19. Except as is otherwise provided in Rules 16 and 17, the transhipment of certificated petroleum or of petroleum which has been certified not to be dangerous under Section 9 of the Act, for any other port, whether within or beyond the limits of British India, shall not be subject to any restriction other than what is imposed by any rules under the Sea Customs Act.

Storage of petroleum.

20. Dangerous petroleum and petroleum exceeding five hundred gallons in quantity shall not be stored on any premises which are not licensed under Section 11 of the Act.

(*c*) *Selection and Delivery of Samples.*

Selection of samples.

21. When a ship is brought to anchor at the anchorage appointed under Rule 7, the Superintendent of the Preventive Service or any Inspector of the Preventive Service at Bombay, the Head Preventive Officer at Karáchi, and the Inspector of A'bkári under the orders of the Collector of A'bkári at Aden, shall proceed on board and select, as soon as possible, samples of every variety of petroleum on board other than petroleum declared dangerous.

Delivery of samples by master.

The master shall deliver to the said officer without charge such samples as he shall select.

Forwarding of samples to the Testing-officer.

The said officer shall forthwith seal each sample so obtained and affix to each the name of the ship, the name of the consignee of the petroleum, and such other particulars or distinguishing marks as he thinks fit, and forward them to the Testing-officer for report.

Number of samples to be selected.

22. Samples shall be selected in the proportion of one sample for every fifteen thousand cases or fraction of fifteen thousand cases of certificated petroleum, and one sample to every ten thousand cases or fraction of ten thousand cases of uncertificated petroleum of each brand or quality comprised in the cargo.

(*d*) *Testing.*

Report by Testing-officer.

23. The Testing-officer on completing his tests shall, as soon as practicable, and ordinarily within twenty-four hours after the receipt of

the samples, sign a report certifying to the Chief Customs-officer that the samples are or are not dangerous petroleum, as the case may be.

Averaging results of tests.

24. If more than one sample of any one brand or quality forming the cargo or a portion of the cargo of a ship is sent to the Testing-officer for report, that officer shall test each sample separately and strike an average of the results of testing the several samples. If the average flashing-point is not lower than 73° of Fahrenheit's thermometer and no one test gives a flashing-point below 70° of that thermometer, the whole of the petroleum represented by the samples shall be reported as not dangerous.

Procedure when tests show dangerous want of uniformity.

25. When the results of the testing of samples raise a doubt as to the uniformity of the quality of the petroleum in any consignment stated to be of one uniform quality, the Testing-officer, if he thinks further tests necessary to satisfy him that none of the petroleum is dangerous, shall inform the Chief Customs-officer.

The Chief Customs-officer shall cause the petroleum in question to be landed and stacked in lots of one thousand cases each or to be discharged into boats each containing five hundred cases; and the officer named in Rule 21 shall select and deliver to the Testing-officer one sample from each lot. The result of the testing of each of these samples shall determine the quality of the lot which such sample represents.

If the petroleum has been already landed and stored under Rule 11, it shall be divided into lots, and samples of each lot shall be selected as aforesaid by the Superintendent of Police.

(*e*) *Fees for Sampling and Testing.*

Fees.

26. The following fees shall be charged for sampling and testing petroleum:—

(*1*) under Rules 21 and 24—

for each sample selected, one rupee;

for each sample tested, one rupee;

(*2*) under Rule 25—

for each sample selected, five rupees;

for each sample tested, five rupees.

GENERAL EXCEPTION.

Petroleum comprised in ship's stores in reasonable quantity not subject to these results.

27. Nothing in these rules applies to petroleum other than dangerous petroleum comprised in a ship's stores and manifested as such, if the quantity thereof is not, in the opinion of the Chief Customs-officer, unreasonably large.

If, in the opinion of the said officer, the quantity of petroleum is unreasonably large, the provisions

of these rules shall be applicable to the excess over and above the quantity which he deems reasonable

(G. Ns. Nos. 2743, dated 22nd April 1890, and 3772, dated 31st May 1890.)

2. In exercise of the powers conferred by Section 11 of the Petroleum Act, XII of 1886, the Governor of Bombay in Council is pleased, with the previous sanction of the Governor General in Council, to make the following rules to regulate the granting of licenses to possess or transport petroleum in the Presidency of Bombay :—

Preliminary.

Interpretation.

1. In these rules,—

"The Act."

(1) "the Act" means the Petroleum Act, 1886.

"City of Bombay."

(2) "City of Bombay" includes every place for the time being within the local limits of the ordinary original civil jurisdiction of the High Court of Judicature at Bombay, and

Words and expressions defined in the Petroleum Act.

(3) Words and expressions defined in the Act have the same meaning as in the Act.

Local extent.

2. These rules, so far as they apply to dangerous petroleum, extend to the whole of the Presidency of Bombay, and, so far as they apply to other petroleum, only to those local areas to which the rest of the Act has, for the time being, been extended by a notification of the Governor in Council under Section 1, sub-section (3) of the Act.

Possession of Petroleum.

Licenses for possession not to be granted unless the premises on which the petroleum is to be stored fulfil certain conditions.

3. Licenses for keeping petroleum exceeding five hundred gallons in quantity or dangerous petroleum shall ordinarily be granted only when the premises intended to be used for the storage of such petroleum are separated by a clear open space of not less than twenty feet on every side from any other building, and when they also fulfil the following conditions, namely :—

(a) in the City of Bombay, when the building in which the petroleum is to be stored is constructed of masonry with terraced or iron roof, and with tiled or paved or earthen floors, and when the doorways and openings of the building are built up to a height of not less than two feet above the level of the road or street, or when the floor is sunk at least two feet below the level of the road or street so that petroleum cannot flow out of the building in case of fire;

(b) outside the City of Bombay, either the conditions specified in clause (a) or the following conditions, namely, when the building in which the petroleum is to be stored is built of brick or earth and no inflammable material has been

used in the construction of any portion thereof except the doors; and when the building is surrounded by a wall or earthen embankment not less than four feet high with a trench between such wall or embankment and the building, close to and completely surrounding the building, of sufficient capacity to hold all the petroleum stored and to prevent its escape beyond the limits of the trench in case of fire:

Proviso.

Provided that Government or the officer who grants the license (as the case may be) may for special reasons (which, when the license is granted by an officer, shall be recorded by him in writing before he grants the license) dispense with any or all of the said conditions.

Premises in respect of which license for keeping petroleum has been granted to be subject to inspection.

4. The licensing-officer, or any police-officer of or above the rank of head constable, may enter any premises in respect of which a license for the possession of petroleum has been granted for the purpose of inspecting the same, at any time between sunrise and sunset.

License must afford facilities for examination and, if required, give samples of his petroleum.

5. The licensing-officer, or any police-officer as aforesaid, may require any licensee to show him any of the vessels in which any of the petroleum in his possession is stored or contained, to give him such assistance as he may require for examining the same and to deliver to him a sample from any vessel which he indicates for this purpose on payment of the value of such sample.

The procedure prescribed in Section 13 of the Act shall be followed in respect of the testing of any sample so obtained, the licensee being deemed for this purpose a dealer in petroleum.

Transport of Petroleum.

Circumstances under which licenses for transport may be granted.

6. Licenses for the transport of petroleum shall only be granted if the petroleum to be transported is packed in air-tight tins or other vessels not easily broken or is contained in bottles securely stopped and carefully packed so as to avoid risk of breakage.

If the petroleum is to be conveyed in a cart, it shall only be so transported between sunrise and sunset.

Duty of police to inspect petroleum in transit.

7. It shall be the duty of all police-officers to see that petroleum which is being transported under a license is conveyed only in the manner prescribed in the last preceding rule and by such route as is specified in the license; any such officer may stop and inspect any petroleum in transit and, if necessary, require the person in charge of the same to comply with

these rules or with any of the conditions of the transport license.

Grant of Licenses.

Licenses for possession or transport under Section 5 of the Act how to be obtained.

8. Applications under Section 5 of the Act for a license to keep or transport dangerous petroleum exceeding forty gallons in quantity shall be submitted in the City of Bombay to the Commissioner of Police, in Aden to the Resident, and elsewhere to the Commissioner of the Division, who will, after inquiry, forward the same with their opinion to Government in the Revenue Department.

If the application is granted, the license, signed by a Secretary to Government, will be forwarded to the applicant through the officer to whom his application was submitted.

Other licenses for possession or transport how to be obtained.

9. Application for licenses to possess or transport petroleum not falling under Section 5 of the Act should be made to the officers who are herein below respectively authorized to grant the said licenses, namely :—

License for—	If applied for in—	May be granted by—
(1) Keeping dangerous petroleum equal to or less than forty gallons in quantity by one person or on the same premises. (2) Keeping petroleum exceeding five hundred gallons in quantity by one person or on the same premises.	(1) The City of Bombay. (2) Aden. (3) Elsewhere.	(1) The Municipal Commissioner. (2) The Resident. (3) The District Magistrate or such other officer as Government by notification in the *Bombay Government Gazette* from time to time specially authorizes in this behalf.
(3) Transporting dangerous petroleum equal to or less than forty gallons in quantity. (4) Transporting petroleum exceeding five hundred gallons in quantity.	(1) The City of Bombay. (2) Aden. (3) Elsewhere.	(1) The Commissioner or Deputy Commissioner of Police. (2) The Resident. (3) The District Magistrate or such other officer as Government specially authorizes in this behalf in the manner aforesaid.

Applications for licenses how to be made.

10. (*1*) Applications for licenses for keeping or transporting petroleum shall be in writing.

(*2*) Applications for licenses for keeping petroleum shall specify—

(*a*) the description and quantity of petroleum which the applicant desires to keep;

(*b*) the name and position of the premises in which it is proposed to keep the said petroleum, and whether the said premises fulfil the conditions required by Rule 3;

(*c*) the purpose for which the applicant desires to keep the said petroleum;

(*d*) the amount of petroleum, if any already licensed, to be kept in the same premises.

(*3*) Applications for licenses for transporting petroleum shall specify—

(*e*) the description and quantity of petroleum to be transported;

(*f*) the places from and to which it is desired to transport the said petroleum;

(*g*) the route and means by which it is proposed to convey the same; and

(*h*) the kind of vessels in which the petroleum to be transported is contained.

(*4*) In the case of applications for licenses for the possession or transport of dangerous petroleum under Section 5 of the Act, the application shall also contain the particulars required by sub-section (*2*) of that section.

Quantity for which license may be granted.

11. In dealing with any application under Section 6 or Section 10 of the Act the licensing-officer may, in his discretion, grant a license for the possession or transport of such quantity of petroleum as he thinks fit.

Period for which licenses are to be in force.

12. Every license for the possession of petroleum shall be in force for one year from the date of the grant thereof; and every license for the transport of petroleum shall be in force for such period not exceeding three months from the date of the grant thereof as shall be fixed by Government or by the officer who grants the same, unless such license is revoked by competent authority before the expiry of such period.

Applications for renewal of licenses how to be made.

13. Every application for the renewal of a license for the possession of petroleum shall be made in the same manner as an application for an original license. Every such application shall be made not less than fifteen days before the day on which the original license expires.

Fees for Licenses.

Amounts of fees to be charged.

14. The following fees shall be charged for licenses to keep or transport petroleum, whether original or renewed, namely:—

	Rs.
(*1*) License for keeping dangerous petroleum exceeding forty gallons in quantity; for every forty gallons or fraction of forty gallons...	5
(*2*) License for the transport of do.; for every forty gallons or fraction of forty gallons	4
(*3*) License for the possession of dangerous petroleum not exceeding forty gallons in quantity ...	3
(*4*) License for the transport of do. do. ...	2

(*b*) License for keeping petroleum (other than dangerous petroleum)—	Rs.
(*a*) when the quantity to be stored exceeds five hundred but does not exceed one thousand gallons	12
(*b*) when the quantity to be stored exceeds one thousand gallons but does not exceed five thousand gallons ...	Rs. 2 extra for each one thousand gallons or part of one thousand gallons in excess of one thousand gallons;
(*c*) when the quantity to be stored exceeds five thousand gallons ...	Rs. 4 for every (additional) one thousand gallons or part of one thousand gallons in excess of five thousand gallons.
(*6*) License for the transport of petroleum (other than dangerous petroleum) —	
when the quantity exceeds five hundred but does not exceed five thousand gallons.	1
for every additional five thousand gallons or part of five thousand gallons	1

Forms and Conditions of Licenses.

Forms and conditions of licenses to be as per schedule.

15. Licenses granted under these rules shall be in the forms and shall have inserted in them the conditions respectively prescribed in the schedule hereto annexed.

Revocation of Licenses.

When licenses may be revoked by Government or by the officer who granted them.

16. Every license granted under these rules may at any time be revoked by Government or by the officer who granted it, or his successor in office, on its being established to the satisfaction of Government or of such officer that the licensee or any person in his employ has infringed any of its conditions or any provision of these rules or of the Act.

A.

Form of License to keep Dangerous Petroleum, to be granted under Section 5 or Section 6 of the Act.

No.

Fee Rs.

License is hereby granted to to keep in the premises described below gallons of dangerous petroleum, subject to the conditions prescribed on the reverse.

This license shall continue in force for one year from the date hereof; and may be renewed on application being made for this purpose not less than fifteen days previous to the expiry of the said year.

Description of premises above referred to :—

(Signed)

Secretary to the Government of Bombay.

When the amount of petroleum does not exceed forty gallons. { *or* Municipal Commissioner, Bombay. *or* Resident, Aden. *or* District Magistrate.

Reverse.

This license is granted subject to the following conditions :—

1. No goods of a combustible nature shall be stored in the premises in respect of which this license is granted.

2. Every case (*or* tin, &c.) in which the petroleum is contained must bear a label as required by Section 7 of the Act.

3. No vessel containing petroleum shall be opened, and no oil shall be drawn from any vessel, within the building in which the petroleum is stored.

4. No smoking, light or fire in any form shall be permitted at any time within the said building.

5. If Government or the officer who grants this license requires the holder of this license, by notice in writing, to execute any repairs, which may, in the opinion of Government or of such officer, be necessary for the safety of the premises in respect of which this license is granted, the holder of this license shall execute the same within such period, not being less than one week from the date of the receipt of the notice, as may be fixed by the notice.

6. The license-holder shall not deliver any quantity of the petroleum covered by this license exceeding three gallons to any person who does not hold a license to possess the same under Section 5 or 6 of the Act. If he delivers any quantity thereof not exceeding three gallons to any person, he shall observe the provisions of the proviso to Section 6 of the Act as to the vessels in which such petroleum must be contained.

B.

Form of License for transport of Dangerous Petroleum, to be granted under Section 5 or Section 6 of the Act.

No.

Fee Rs.

License is hereby given to

of under Section of

the Petroleum Act, 1886, to transport cases

(*or* tins, &c., *as the case may be*) containing in all gallons of dangerous petroleum from to , subject to the conditions prescribed on the reverse and by the following route, namely:—

The amount of petroleum in each case (*or* tin, &c.) is stated below:—

This license shall continue in force only till the day of 189 .

(Signed)

Secretary to Government.

When the amount of petroleum does not exceed forty gallons. { *or* Commissioner *or* Deputy Commissioner of Police, Bombay. *or* Resident, Aden. *or* District Magistrate.

Reverse.

This license is granted subject to the following conditions:—

1. The petroleum shall be carried in $\frac{\text{covered boats}}{\text{carts}}$.

2. Every case (*or* tin, &c.) in which the petroleum is contained must bear a label as required by Section 7 of the Act.

3. No smoking, fire or light of any kind shall be permitted on the $\frac{\text{boats}}{\text{carts}}$ in which the petroleum is carried.

4. The license-holder shall not deliver any quantity of the petroleum covered by this license exceeding three gallons to any person who has not a license to possess the same under Section 5 or 6 of the Act. If he delivers any quantity thereof not exceeding three gallons to any person, he shall observe the provisions of the proviso to Section 6 of the Act as to the vessels in which such petroleum must be contained.

5. Should the Commissioner of Police or any District Magistrate* through whose jurisdiction the petroleum covered by this license has to pass consider it necessary to send a guard with the same, the license-holder shall, before conveying the said petroleum within the said jurisdiction, pay the cost of such guard at such rate as shall be fixed by the Commissioner or Magistrate.*

C.

Form of License to keep Petroleum other than Dangerous Petroleum, to be granted under Section 10 of the Act.

No.

Fee Rs.

License is hereby granted to to keep in the premises described below gallons of petroleum which is not dangerous petroleum subject to the conditions prescribed on the reverse.

* In Aden substitute the "Resident."

This license shall continue in force only till the day of 189 .

Description of the premises above referred to :—

(Signed)

Municipal Commissioner, Bombay.
or Resident, Aden.
or District Magistrate.

The 189 .

Reverse.

This license is granted subject to the following conditions :—

1. No goods of a combustible nature shall be stored in the premises in respect of which this license is granted.
2. No vessel containing petroleum shall be opened and no oil shall be drawn from any vessel within the building in which the petroleum is stored.
3. No smoking, light or fire in any form shall be permitted at any time within such building.
4. If the licensing officer requires the holder of this license, by notice in writing, to execute any repairs which may, in the opinion of such officer, be necessary for the safety of the premises in respect of which this license is granted, the holder of this license shall execute the same within such period, not being less than one week from the date of the receipt of the notice, as may be fixed by the notice.

D.

Form of License to transport Petroleum other than Dangerous Petroleum to be granted under Section 10 of the Act.

No.

Fee Rs.....

License is hereby granted to to transport cases (*or* tins, &c.) of petroleum which is not dangerous petroleum from to subject to the conditions prescribed on the reverse and by the following route, namely :—

This license shall continue in force only till the day of 189 .

Dated of 189 .

(Signed)

Commissioner *or* Deputy Commissioner of Police, Bombay;
or Resident, Aden;
or District Magistrate.

This license is granted subject to the following conditions :—

Reverse.

1. The petroleum shall be carried in $\frac{\text{covered boats}}{\text{carts}}$.

2. No smoking, fire or light of any description shall be allowed in the $\frac{\text{boats}}{\text{carts}}$ in which the petroleum is being carried.

(G. N. No. 2743-A, dated 22nd April 1890.)

Nos. 2743 and 2743-A of 22nd April 1890, at pages 341-348 of the *Bombay Government Gazette* for 1890, Part I.

3. The Governor of Bombay in Council is pleased with the previous sanction of the Governor General in Council, to make the following rules under Sections 8 and 11 of the Petroleum Act, 1886, in modification and continuation of the rules made under the said sections and published in the notifications noted in the margin :—

Rules under Section 8.

1. To clause (5) of No. 2 of the rules made under Section 8 of the said Act and published by Notification No. 2743 of 22nd April 1890, there shall be added the following, *viz.* :—

"and 'petroleum in bulk,' means petroleum in any vessel or receptacle having the capacity of 300 gallons or upwards."

2. To No. 18 of the said rules there shall be added the following, *viz.* :—

"(II). When petroleum is imported in bulk, its removal from the ship shall be effected by means of a hose and a wrought-iron pipe and it shall be pumped into storage tanks. The discharge shall be continuous day and night until completed, weather and appliances permitting. When working at night the electric light only shall be used, and when the ship has finished discharging, the pipe to the storage tanks shall immediately be emptied by means of a supplementary pump on shore. If for any cause the discharge of petroleum is at any time suspended, arrangements must be made by means of a valve for effectually preventing any of the oil left in the pipe from escaping."

(G. N. No. 10230, dated 14th December 1896.)

3. For No. 22 of the said rules there shall be substituted the following, *viz.* :—

"22. The number of samples to be selected of each brand or quality contained in the cargo shall be as follows :

(1).—*Certificated Petroleum.*

(a) in cases. One sample for every 15,000 cases, or fraction of 15,000 cases.

(b) (i) in bulk or in nks, or One sample for every 120,000 gallons or part of 120,000 gallons, whether contained in a single com-

(ii) in hogsheads, casks or drums, and declared to be of uniform quality.

partment or tank, or in a number of compartments, tanks, hogsheads, casks or drums forming a single consignment of the same brand or quality.

(2).—*Uncertificated Petroleum.*

(a) in cases.

One sample for every 10,000, or fraction of 10,000 cases.

(b) (i) in bulk or in tanks, or

(ii) in hogsheads, casks or drums and declared to be of uniform quality.

One sample for every 80,000 gallons or part of 80,000 gallons, whether contained in a single compartment or tank, or in number of compartments, tanks, hogsheads, casks or drums forming a single consignment of the same brand or quality.

4. Before paragraph 2 of No. 25 of the said rules there shall be inserted the following, *viz.* :—

"When the consignment is imported in cases."

And in the said paragraph after the word "shall" the word "thereupon" shall be omitted.

There shall be added to the said paragraph the following, *viz.* :—

"When the consignment is imported in bulk, should the Testing-officer think a further test necessary, the Chief Customs-officer, after the contents of the tank from which the original sample was taken have been duly stirred, shall forward a second sample, and, until receipt of the Testing-officer's further report, shall prevent the landing of any portion of the contents of the tank in question. Should the report of the second sample prove unsatisfactory, the Chief Customs-officer shall treat as dangerous the whole contents of the tank in question."

Rules under Section 11.

1. To No. 1 of the rules made under Section 11 of the said Act and published by Notification No. 2743-A of 22nd April 1890, there shall be added the following, *viz.* :—

"(4) Petroleum in bulk means petroleum in any vessel or receptacle having the capacity of 300 gallons or upwards."

2. In Rule 3 of the said rules made under the said Section 11, after clause (*b*) and before the proviso, there shall be added the following, *viz.* :—

(*A*) Notwithstanding anything in the foregoing rules the Local Government may, in its discretion, and subject to such conditions as it may prescribe, grant a license for the possession of any stated quantity of petroleum in a place specially prepared for the storage of petroleum in bulk in accordance with plans and specifications approved by the Local Government. The capacity in gal-

lons shall be conspicuously marked on every storage-tank or other receptacle in such place.

(*B*). Any tank or receptacle for the storage of petroleum in bulk that may be erected, with the written consent of the Trustees and in accordance with plans and specifications approved by the Local Government, on the land vesting in or held by the Trustees of the Port of Bombay or of the Port* of Karáchi shall be deemed to be a place in respect of which a license for the possession of petroleum has been granted under these rules.

(*C*). Wharves at which petroleum in bulk is to be landed must be notified in the *Government Gazette* under the Sea Customs Act as landing places for non-dangerous petroleum.

3. For No. 6 of the said rules made under the said Section 11 there shall be substituted the following, *viz.* :—

Transport in bulk of dangerous petroleum prohibited.

6. (1) The transport of dangerous petroleum in bulk is absolutely prohibited.

Special license necessary for transport of dangerous petroleum.

(2) No dangerous petroleum shall be transported without a special license.

Licenses general and special for transport in bulk of non-dangerous petroleum.

(3) For the transport of petroleum other than dangerous in quantities exceeding 500 gallons, licenses, either general or special, may be granted.

Licenses for transport otherwise than in bulk.

(4) Licenses for the transport of petroleum otherwise than in bulk shall be granted only if the petroleum to be transported is packed in air-tight tins or other vessels not easily broken, or is contained in bottles securely stopped and carefully packed so as to avoid risk of breakage.

Licenses for transport in bulk.

(5) Licenses may be granted for the transport in bulk of petroleum, other than dangerous petroleum,

(*a*) by rail, if the petroleum is contained in tank-wagons or portable tanks approved by the railway administration over whose line it is intended to transport it,

(*b*) by steamer or barge if the vessel is certified to be fit for the service by an officer appointed by the Local Government in this behalf,

(*c*) by carts, if the carts are certified to be fit for such transport by an officer appointed by the Local Government for this purpose,

on such arrangements as may be approved by Government being made for freeing from gas, tanks, rail-

Arrangements for freeing gas.

* *Vide* Government Notification No. 1028, dated 8th February 1899

way-wagons, steamers, barges and carts in which petroleum has been stored or carried in bulk.

General licenses.

(6) (*a*) General licenses for a period of twelve months may be issued for the transport of petroleum, other than dangerous, by rail, by road or by water. Such licenses shall authorize the holders to transport any petroleum *bonâ fide* their own property without restriction as to destination or quantity. (G. N. No. 5710, dated 5th September 1898.)

Passes.

(*b*) The holder of a general license with each consignment of petroleum conveyed under cover thereof shall issue a pass in Form G appended to these rules, which shall specify the places from and to which the petroleum is to be conveyed and the quantity of petroleum covered by the pass. Each pass shall be numbered and the number of the general license shall be legibly marked on a conspicuous part of the last case on the cart, or in some other conspicuous manner.

Special licenses how long to be in force.

(7) Special licenses for the transport of petroleum shall, unless earlier revoked by competent authority, be in force for such period not exceeding six months from the date of the grant thereof as shall be fixed by Government or by the officer who grants the same.

and what to contain.

(8) Every special license for the transport of petroleum shall specify the places from and to which respectively the petroleum is to be conveyed, the quantity of petroleum covered by the license, and the time for which the license is in force.

4. In No. 12 of the said rules under the said Section 11 all after the words "grant thereof" shall be omitted.

5. To No. 14 of the said rules there shall be added the following, *viz.*:—

"(7) General license for the transport of petroleum by rail, by road or by water for 12 months...Rs. 100."

6. The subjoined schedule of forms shall be substituted for the present Forms A to D.

SCHEDULE.

FORM A.

License to possess dangerous Petroleum to be granted under Section 5 or Section 6 of the Petroleum Act (XII of) 1886.

No.

Fee, Rs.....

License is hereby granted to

for the storage in the place described below, of gallons of dangerous petroleum, subject to the rules and conditions prescribed on the reverse.

This licence shall continue in force for one year from the date thereof, and may be renewed on application being made for this purpose not less than fifteen days previous to the expiry of the said year.

Description of premises above referred to :—

(Signed)

Secretary to the Government of Bombay.

When the amount of petroleum does not exceed forty gallons { *or* Municipal Commissioner, Bombay. *or* Resident, Aden. *or* District Magistrate.

ENDORSEMENT ON FORM A.

Rules.

[Here enter Rules Nos. 1 to 5, both inclusive, and No. 16 of the rules under Section 11 of the Act.]

Conditions.

This license is granted subject to the following conditions :—

1. No goods of a combustible nature shall be stored in the premises in respect of which this license is granted.

2. Every case (or tin, &c.,) in which the petroleum is contained must bear a label as required by Section 7 of the Act.

3. No vessel containing petroleum shall be opened and no oil shall be drawn from any vessel within the building in which the petroleum is stored.

4. No smoking, fire or light in any form shall be permitted at any time within the said building.

5. If Government, or the officer who grants this license, requires the holder of this license, by notice in writing, to execute any repairs which may, in the opinion of Government, or of such officer, be necessary for the safety of the premises in respect of which this license is granted, the holder of this license shall execute the same within such period, not being less than one week from the date of the receipt of the notice, as may be fixed by the notice.

6. The license-holder shall not deliver any quantity of the petroleum covered by this license exceeding three gallons to any person who does not hold a license to possess the same under Section 5 or 6 of the Act. If he delivers any quantity thereof not exceeding three gallons to any person, he shall observe the provisions of the proviso to Section 6 of the Act as to the vessels in which such petroleum must be contained.

FORM B.

Special License to transport dangerous Petroleum to be granted under Section 5 or Section 6 of the Petroleum Act (XII of) 1886.

No.

Fee, Rs....

License is hereby given to of under Section of the Petroleum Act, 1886, to transport cases (or tins, &c., as the case may be) containing in all gallons of dangerous petroleum from to subject to the rules and conditions prescribed on the reverse, and by the following route, namely :—

The amount of petroleum in each case (or tin &c.,) is stated below :—

This license shall continue in force only till the day of 189 .

(Signed)

Secretary to Government.

When the amount of petroleum does not exceed forty gallons. { *or* Commissioner or Deputy Commissioner of Police, Bombay. *or* Resident, Aden. *or* District Magistrate.

ENDORSEMENT ON FORM B.

Rules.

[Here enter Nos. 1, 2, 6 and 16 of the rules under Section 11 of the Act.]

Conditions.

This license is granted subject to the following conditions :—

1. The petroleum shall be contained in vessels labelled in accordance with Section 7 of the Act.

2. The petroleum shall be carried (here describe mode or modes of conveyance).

3. When the petroleum is carried by steamer it shall be stowed in such part of the steamer and in such manner as may be approved by the licensing officer or any officer appointed by him in writing in this behalf.

4. When the petroleum is carried by rail it shall be subject to all the regulations which may from time to time be prescribed generally or specially in that behalf by the Railway authorities of the line or lines over which it may be conveyed.

5. When the petroleum is being carried by boat, no smoking, fire or light of any description shall be allowed in the boat so long as it is within the limits of any port in the Bombay Presidency, including Aden. The boat containing the petroleum should also, from sunrise to sunset, show at its stern a red flag eighteen inches long and twelve

inches broad, having the words "Petroleum Boat" marked on it in black letters.

6. When the petroleum is carried by cart, the cart conveying the petroleum shall not move after sunset or before sunrise, or carry any light.

7. The license-holder is prohibited from delivering any quantity exceeding 3 gallons to any one who has not a license under Section 5 or 6 of the Act, or any less quantity of petroleum, except in accordance with the conditions of the proviso to Section 6 of the Act as to the vessels in which the petroleum must be contained.

FORM C.

License to possess Petroleum, other than dangerous Petroleum, to be granted under Section 10 of the Petroleum Act (XII of) 1886.

No.

Fee, Rs.....

License is hereby granted to
for the storage in the premises described below of
gallons of petroleum which is not dangerous petroleum, subject to the rules and conditions prescribed on the reverse.

This license shall continue in force only till the day of 189 .

Description of the premises above referred to :—

(Signed)

Municipal Commissioner, Bombay.

or Resident, Aden.

or District Magistrate.

The *189* .

ENDORSEMENT ON FORM C.

Rules.

[Here enter Nos. 1 to 5, both inclusive, and No. 16 of the rules under Section 11 of the Petroleum Act (XII of) 1886.]

Conditions.

This license is granted subject to the following conditions :—

1. No goods of a combustible nature shall be stored in the premises in respect of which this license is granted.

2. No vessel containing petroleum shall be opened and no oil shall be drawn from any vessel within the building in which the petroleum is stored.

3. No smoking, fire or light in any form shall be permitted at any time within such building.

4. If the licensing officer requires the holder of this license, by notice in writing, to execute any repairs which may, in the opinion of such officer, be necessary for the safety of the premises

in respect of which this license is granted, the holder of this license shall execute the same within such period, not being less than one week from the date of the receipt of the notice, as may be fixed by the notice.

FORM D.

License to possess Petroleum in bulk, other than dangerous Petroleum, to be granted under Section 10 of the Petroleum Act (XII of) 1886.

No.

Fee, Rs.....

License is hereby granted to
for the storage, in the place described below, of gallons of petroleum, subject to the rules and conditions prescribed on the reverse.

Description of the place above referred to :—

Municipal Commissioner, Bombay.
or Resident, Aden.
or District Magistrate.

The *189* .

ENDORSEMENT ON FORM D.

Rules.

[Here enter Nos. 1 to 5, both inclusive, and No. 16 of the rules under Section 11 of the Act.]

Conditions.

[Here enter such conditions as to plans and specifications as the Local Government has prescribed under Rule 3A of the rules made under Section 11.]

FORM E.

Special License to transport Petroleum, other than dangerous Petroleum, granted under Section 10 of the Petroleum Act (XII of) 1886.

No.

Fee, Rs.....

License is hereby granted to to transport from to , cases containing* gallons of petroleum, subject to the rules and conditions prescribed on the reverse.

This license shall continue in force till the day of 189 .

Dated 189 .

Commissioner or Deputy Commissioner of Police, Bombay.
or Resident, Aden.
or District Magistrate.

* Omit these words when petroleum is to be transported in bulk.

ENDORSEMENT ON FORM E.

Rules.

[Here enter Nos. 1, 2, 6 and 16 of the rules under Section 11 of the Act.]

Conditions.

This license is granted subject to the following conditions :—

When conveyed by Steamer.

1. The petroleum shall be stowed in such part of the steamer and in such manner as may be approved by the licensing officer or any officer appointed by him in writing in this behalf.

When conveyed by Boat.

2. No smoking, fire or light of any description shall be allowed in the boat in which the petroleum is being carried.

3. The boat conveying the petroleum shall also, from sunrise to sunset, show at its stern a red flag 18 inches long and 12 inches broad, having the words "Petroleum Boat" marked on it in black letters.

When conveyed by Cart.

4. The carts conveying the petroleum shall not move after sunset or before sunrise, or carry any light.

When conveyed by Rail.

5. The petroleum shall be subject to all the regulations which may from time to time be prescribed generally or specially in that behalf by the Railway authorities of the line or lines over which it may be conveyed.

6. When this license is granted for oil in bulk, the steamer, barge, cart or railway wagon in which the oil is transported must be duly certified as required in Rule 6 of the rules under Section 11. When the license is granted for petroleum otherwise than in bulk, the petroleum must, as required in the said Rule 6, be packed in air-tight tins or other vessels not easily broken or be contained in bottles securely stopped and carefully packed so as to avoid risk of breakage.

General Condition.

7. This license shall be valid only for the route specified on it and shall be produced to any railway or other carrying agency employed for the transport of the petroleum, and shall be returned to the licensing authority on the expiry of the term for which the license is valid.

FORM F.

General license to transport in bulk (or otherwise than in bulk* as the case may be) *Petroleum, other than dangerous Petroleum, to be granted under Section 10 of the Petroleum Act (XII of) 1886.*

See Rule 6,* (6) (*a*).

No.

Fee, Rs. 100.

A general license is hereby granted to to transport petroleum, other than dangerous petroleum in bulk* (or otherwise than in bulk, *as the case may be*), within the Presidency of Bombay, subject to the rules and conditions prescribed on the reverse.

This license shall continue in force till the

Dated the *day* *of* 189 . { Commissioner or Deputy Commissioner of Police, Bombay. *or* Resident, Aden. *or* District Magistrate.

ENDORSEMENT ON FORM F.

Rules.

[Here enter Nos. 1, 2, 6 and 16 of the rules under Section 11 of the Act.]

Conditions.

When conveyed by Steamer.

1. The petroleum shall be stored in such part of the steamer and in such manner as may be approved by the licensing officer or any officer appointed by him in writing in this behalf.

When conveyed by Boat.

2. No smoking, fire or light shall be allowed in the boat in which the petroleum is being carried.

3. The boat conveying the petroleum shall, from sunrise to sunset, show at its stern a red flag eighteen inches long and twelve inches broad, having the words "Petroleum Boat" marked on it in black letters.

When conveyed by Cart.

4. The carts conveying the petroleum shall not move after sunset or before sunrise, or carry any light.

When conveyed by Rail.

5. The petroleum shall be subject to all the regulations which may from time to time be prescribed generally or specially in that behalf by the Railway authorities of the line or lines over which it may be conveyed.

6. The number of the license shall be legibly marked on a conspicuous part of the last case on the cart, or in some other conspicuous manner.

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* G. N. No. 5710, dated 5th September 1893.

General Condition.

7. When this license is granted for oil in bulk, the steamer, barge, cart, or railway wagon in which the oil is transported must be duly certified as required in Rule No. 6 of the rules made under Section 11.

When the license is granted for petroleum otherwise than in bulk, the petroleum must, as required in the said Rule No. 6, be packed in air-tight tins or other vessels not easily broken, or be contained in bottles securely stopped and carefully packed so as to avoid risk of breakage.

FORM G.

*Pass to be granted by the holder of General License No. , for the transport in bulk *(or otherwise than in bulk* as the case may) *of Petroleum, other than dangerous Petroleum.*

No.

This pass covers cases containing*. gallons of petroleum *bonâ fide* the property of while in transport from to

Dated 189.

Holder and General License No.

* The words " cases containing " to be omitted when the petroleum is transported in bulk.

ENDORSEMENT ON FORM G.

When conveyed by Steamer.

1. The petroleum shall be stowed in such part of the steamer and in such manner as may be approved by the licensing officer or any officer appointed by him in writing in this behalf.

When conveyed by Boat.

2. No smoking, fire or light shall be allowed in the boat in which the petroleum is being carried. The boat conveying the petroleum shall, from sunrise to sunset, show at its stern a red flag eighteen inches long and twelve inches broad, bearing the words " Petroleum Boat " marked on it in black letters.

When conveyed by Cart.

3. The carts conveying the petroleum shall not move after sunset or before sunrise, or carry any light.

When conveyed by Rail.

4. The petroleum shall be subject to all the regulations which may from time to time be prescribed generally or specially in that behalf by the Railway authorities of the line or lines over which it may be conveyed.

General Conditions.

5. The number of the general license under which this petroleum is transported shall be le-

* G. N. No. 5710, dated 5th September 1898.

gibly marked on a conspicuous part of the last case on the cart, or in some other conspicuous manner.

6. When this license is granted for oil in bulk, the steamer, barge, cart or railway wagon in which the oil is transferred must be duly certified as required in Rule 6 of the rules made under Section 11. When the license is granted for petroleum otherwise than in bulk, the petroleum must, as required in the said Rule 6, be packed in air-tight tins or other vessels not easily broken, or be contained in bottles securely stopped and carefully packed so as to avoid risk of breakage.

(G. N. No. 5018, dated 11th July 1893.)

III.—TESTING OF PETROLEUM.

1. Under the provisions of Section 21, sub-section (2), of the Petroleum Act, XII of 1886, the Governor General in Council is pleased to prescribe the following form of certificate of verification of petroleum testing apparatus:—

Certificate under Section 21 of the Petroleum Act XII of 1886.

This is to certify that the apparatus stamped by me with the No. and with the date and provided with two slides, marked A and B and three thermometers numbered 1, 2 and 3, respectively, having been submitted to me for the purpose of being compared with the model test apparatus and verified under Section 21 of the Petroleum Act XII of 1886, has been compared and verified by me on the date aforesaid with the following results:—

I. When the slide marked A is used with the thermometer number 1 the apparatus records* ..... the flashing point of an oil.†

II. When the slide marked A is used with the thermometer number 2, the apparatus records* .....the flashing point of an oil.†

III. When the slide marked A is used with the thermometer number 3, the apparatus records* .....the flashing point of an oil.†

IV. When the slide marked B is used with the thermometer number 1, the apparatus records * .....the flashing point of an oil.†

V. When the slide marked B is used with the thermometer number 2, the apparatus records * .....the flashing point of an oil.†

VI. When the slide marked B is used with the thermometer number 3, the apparatus records * .....the flashing point of an oil.†

(G. I., H. D., Notn. No. 1079, dated 2nd August 1890; *vide* G. N. No. 5430, dated 6th idem.)

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* If the apparatus records correctly, enter here the word 'correctly.'

† If the apparatus records the flashing point above or below the truth as ascertained by comparison with the model test apparatus enter here '.....(degrees and decimals) too high' (or 'too low' as the case may be).

PETROLEUM.]

2. Under the provisions of Section 9 of the Petroleum Act of 1886, His Excellency the Governor in Council is pleased to appoint the officers hitherto * entrusted with the work of testing petroleum at Bombay, Aden and Karáchi to be the testing officers for the purposes of that Act and the rules made thereunder. (G. R. No. 5499, dated 7th August 1890.)

3. The following letter from the Chemical Examiner to Government, Calcutta (No. 827-A., dated 12th September 1890), on the subject of the use of the petroleum test apparatus supplied for the ports in the Bombay Presidency was forwarded to the Chemical Analyser to Government, Bombay, for information and guidance, and also to the Political Resident at Aden and the Commissioner in Sind for communication to the officers appointed to test petroleum at Aden and Karáchi :—

"I have the honour to bring to your notice the following points in connection with the use of petroleum test apparatus, on which I think it very desirable that definite instructions should be issued to officers employing the instruments.

"2. I have found the thermometers, on receipt from England, in most cases cannot be used at once, because a portion of the mercury from the column has been forced into the small pear expansion of the capillary bore at the top of the stem. This is owing to the cases containing the instruments having been inverted during transit; and as there is every probability of the boxes being treated in a similar way, in spite of 'this side up' labels, during their transmission in India, it is requisite that testing officers should be warned against a source of error which would entirely invalidate the accuracy of any tests. I have appended directions for setting the thermometers. It would, however, be far more satisfactory for me to personally set the instruments, and at the same time to give practical instructions in the use of apparatus. Though I have tried to render the directions as simple as possible, I fear that in the hands of officers unaccustomed to handle physical apparatus, thermometers will be broken in attempts at adjustment; and I have no spare ones to replace those broken.

"3. As Government is aware, two slides with three thermometers have been issued with each apparatus—two thermometers for testing ordinary oils, and the third for lubricating oils. Two contingencies are possible—a slide or thermometer may break. In the case of a thermometer breaking, two would still be left for carrying on the work; but in the case of one slide being thrown out of work, the fact of the remaining slide being actuated by mechanism and the risk of its breaking through any slight accidental cause, has to be remembered, and steps must, therefore, be at once taken to replace the broken one. The instruments have been verified as a whole. Each slide has been verified with each thermometer, and each thermometer with each slide; so that each set of instruments isssued, represents six sets of apparatus. A broken thermometer cannot be

* The work of testing petroleum was entrusted under the rules under the Petroleum Act VIII of 1881, in Bombay to the Chemical Analyser to Government or the Assistant Chemical Analyser to Government, in Karáchi to the Civil Surgeon or the Assistant Surgeon in charge of the Manora Dispensary and in Aden to the Port Surgeon; *vide* G. N., G. D., 4239, dated 9th November 1885.

replaced by a new one until it has been verified on each of the two slides. Similarly, a broken slide cannot be replaced by a new slide, until it has been tested with each of the three thermometers.

"4.* What is a testing officer to do when a slide or thermometer breaks? He cannot be supplied with duplicates unless he returns the whole set into store. I have in store two sets of apparatus. I propose calling them 'spare sets' No. 12 and No. 13. Madras and Bombay might each be supplied with one. I can also put together a third spare set, which might be kept in Calcutta, forming spare set No. 14. On a thermometer or a slide breaking, the testing officer should at once telegraph for a spare set to his Presidency town, and immediately on its arrival despatch to Calcutta his defective apparatus for re-verification.

5. It is desirable that I should have in store at least one dozen thermometers for the oil-cup, graduated from 50° to 100° Fahr. For testing ordinary petroleum, six thermometers, graduated from 56° to 200° Fahr., for testing lubricating oils and six thermometers for water-baths.

"6. Some of the spare slides now in store are defective and must be repaired."

Rules for Examination of Thermometers, &c., &c.

On receipt, examine each thermometer most carefully in a good light to ascertain whether any mercury or not has been forced into the small pear-shaped bulb at the top of the stem. A globule of mercury, no larger than a small pin's head, thus detached from the column will entirely vitiate the results of a test. If mercury be found detached from the columns, grasp the lower part of the stem of the thermometer with the right hand while the fingers support the bulb, and try and jerk the detached mercury back into the column; should this fail, very cautiously heat the bulb, when the mercury will ascend and enter the bulb at the top, and thee allowing the instrument to cool; as the mercury descends it takes with it the detached column. In this manner the greater part of the detached mercury will be forced to join the main column, but it sometimes happens that a very minute globule obstinately adheres to the apex of the pear-shaped bulb at the top of the stem. It may occasionally be dislodged by tapping the tube; it is not permissible to heat the mercury in the bulb until the whole of the pear-shaped cavity is filled; the instrument would certainly be broken under such conditions, but the pear-shaped bulb may be very cautiously and slowly heated, and the mercury vapourized and made to condense in the capillary bore. The mercury in the bulb is then heated, until the two columns unite. A break due to a minute bubble of air will sometimes be seen between the two columns, in which case the heating of the mercury in the bulb should be continued, until the portion of the columns in which the air bubble occurs has overflowed into the pear-shaped cavity. The instrument is then allowed to cool, when the mercury will contract, and the overflowed portion be withdrawn from the pear-shaped bulb. These operations must be conducted with the utmost caution, as thermometers are very easily fractured.

If the water-bath thermometer be accidentally broken, telegraph to Calcutta for a new one, and as a temporary measure use an oil-cup thermometer. It is not necessary to return the water-bath into store to have a new thermometer fixed.

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* *Note.*—The suggestion contained in this paragraph, that the Governments of Madras and Bombay should be supplied with a spare set each of the apparatus and that a third set should be kept in reserve at Calcutta, was approved by the Government of India, provided that the instruments referred to were not intended for ports to which they have not been sent; *vide* Government of India, Home Department, letter No. 1395, dated 25th September 1890, to the Chemical Examiner to Government, Calcutta.

If a slide or an oil-cup thermometer be broken, telegraph, in the case of stations in the Bengal, Bombay and Madras Presidencies, to Calcutta, Bombay and Madras, respectively, for a spare set of apparatus. On receipt of the spare set, return immediately to Calcutta both slides, all the oil-cup thermometers and the testing-cup. The water-bath, jacket and water-bath thermometer need not be returned.

(G. R. No. 7426, dated 18th October 1890.)

4. Under the provisions of Section 21, Sub-section (5), of the Petroleum Act, XII of 1886, the Governor General in Council is pleased to prescribe a fee of one rupee for the inspection of the model test apparatus deposited in the office of the Chemical Examiner to Government, Calcutta. (G. I., H. D., Notn. No. 1474, dated 9th October 1890; *vide* G. R. No. 7727, dated 30th idem.)

5. Under the provisions of Section 21, Sub-section (1) of the Petroleum Act, XII of 1886, the Governor General in Council is pleased to prescribe the following rates of fees for the verification of apparatus for testing petroleum, which may be submitted to the Chemical Examiner to Government, Calcutta, for that purpose, *viz.* :—

Rs. 16 for the verification of one slide with one thermometer, which fee will cover the cost of engraving the name of the owner on the apparatus, and Rs. 10 for each additional slide or thermometer verified after the first. (G. I., H. D., Notn. No. 1475, dated 9th October 1890; *vide* G. R. No. 7727, dated 30th idem.)

IV.—MISCELLANEOUS.

1. *Provisional publication of draft Rules.*—In exercise of the power conferred by Section 24, Sub-section (1), of the Indian Petroleum Act, 1899 (VIII of 1899), the Governor General in Council is pleased to direct, in supersession of the Notification of the Government of India in the Home Department, No. 187, dated the 1st February 1887, that drafts of rules which it may be proposed to make under the said Act shall be published—

(*a*) when the authority making the rules is a Local Government, in three consecutive issues of the local official Gazette in English and in such other language or languages as the Local Government may direct; and

(*b*) when the authority making the rules is the Governor General in Council, in three consecutive issues of the *Gazette of India* in English, and in three consecutive issues of the local official Gazette (if any) of every Local Government in British India in English and in such other language or languages as the Local Government may direct.

(G. of I. Notn. No. 562, dated 12th April 1899; *vide* G. R. No. 3034, dated 2nd May 1899.)

2. *Report on applications for licenses to import dangerous petroleum.*—The Chemical Ana[illegible] to

Government should in reporting on applications for licenses to import dangerous petroleum, state specifically his opinion on the points mentioned in clause (3) of Section 5 of the Petroleum Act XII of 1886, in order to enable Government to decide whether the licenses asked for can be granted, consistently with the provisions of the Act. (G. R. No. 445, dated 19th January 1891.)

3. It is necessary that, in the matter of import of dangerous petroleum, the Municipal Commissioner for the City of Bombay should exercise the discretion vested in him under No. 11 of the Rules to regulate the granting of licenses for the Possession and Transport of Petroleum in the Presidency of Bombay. The case contemplated by Rule 11 is the case of such forms of petroleum, as mineral naphtha or benzoline, as are distillates of petroleum. These are used for certain purposes for which non-dangerous petroleum cannot be used. In the case of paints and varnishes, the presence of dangerous petroleum is not a necessity. In view of this distinction on which the Petroleum Act lays so much stress, and also considering the special risk which attaches to the use of a dangerous form of an article such as paint with which no special danger or precaution has hitherto been associated, the Municipal Commissioner should adopt measures for checking the import of quantities of dangerous petroleum not exceeding 40 gallons. With this object the Municipal Commissioner should refer to the Customs authorities all applications which he may receive for licensing consignments of less than 40 gallons of dangerous petroleum. In reply the Customs Authorities could state as contemplated in 5 (2) (*b*) the purpose for which the oil is to be used, and (*c*) that petroleum other than dangerous petroleum cannot be used for this purpose. With the information before him, the Municipal Commissioner would be in a position to exercise the discretion vested in him under Rule 11.

2. No avoidable delay should be allowed to occur in disposing of applications for licenses. (G. R. No. 6759, dated 19th September 1893.)

4. *Fees.*—In the case of petroleum imported on behalf of Government, the consignees should pay the prescribed fee leviable on the transport license and then prefer an application for its refund. (G. R. No. 2048, dated 19th March 1891.)

5. Fees for testing Government petroleum should not be demanded. (G. R. No. 7276, dated 22nd October 1891.)

6. The fees for licenses levied by the Commissioner of Police, Bombay, under the rules under the Petroleum Act should be in cash. (G. R. No. 7464, dated 12th October 1893; *vide* also G. R., G. D., No. 3452, dated 20th September 1884.)

7. *Certificated Petroleum.*—No certificates [illegible] the ports of exports should be recognized

under Section 2 (3) of the Petroleum Import Rules. (G. R. No. 9104, dated 18th November 1892.)

8. *Transport.*—The removal of petroleum from a warehouse to a shop or other place within the city of Bombay is a 'transport' within the meaning of that term as defined in Section 3 (4) of the Petroleum Act, 1886. This strict interpretation, however, would probably cause great inconvenience without much corresponding advantage, and it need not be insisted on in practice, if the Bombay Government are satisfied that it can safely be disregarded. The existing practice according to which licenses for removal from one warehouse or place to another within the city are required only in the case of dangerous petroleum, is a very reasonable one. (G. I., H. D., No. 747, dated 3rd July 1893; *vide* G. R. No. 5018, dated 11th idem.)

In exercise of the power conferred by Section 21 of the Indian Petroleum Act, 1899, His Excellency the Governor in Council is pleased to exempt from the operation of all the provisions of the said Act and of all the rules made under the said Act, shale oil, which has its flashing point not lower than two hundred degrees of Fahrenheit's thermometer and is imported as ordinary cargo and in quantities not exceeding ten thousand gallons in each consignment. (G. N. No. 5364, dated 2nd August 1899.)

PUBLIC BUILDINGS.*

1. Proposals for the sale of buildings should be submitted to Government, as it is often desirable, before sanctioning such sales, to ascertain if the buildings are required by any other department of the service. (G. R. No. 3911, dated 28th October 1862.)

2. It is expedient that the Public Works Department should be consulted by the Revenue Department in all cases where it is proposed to sell Government buildings in their charge or the remains of such buildings. The Commissioners of Divisions and the Commissioner in Sind are authorized to sell petty or abandoned buildings valued at less than Rs. 1,000 in charge of the Civil Department and not borne on the Public Works returns. (G. R. No. 7073, dated 24th November 1881, and G. R., F. D., No. 1529, dated 17th June 1887.)

3. The Collector should let each kacheri or other building in charge of a guard furnishing a relief of sentries during the night be supplied with a good lantern of ordinary construction, and should give stringent orders that this shall invariably be used when it is necessary to carry about a light for the inspection of locks, seals, &c., during the night.

The lantern should be delivered to the guard every evening by the kacheri *masál*, or other person responsible for keeping it clean and in order, and the guards should be held responsible for reporting when it is not delivered to them in order and in clean condition.

The Collectors should also give such orders as will prevent any of the oil lamps used in the kacheris of their Collectorates from assuming the character of dripping fountains of rancid oil forming offensive heaps of grease and filth where they stand. (G. R. No. 610, dated 20th February 1864.)

4. The standard plan for the Mámlatdár's kacheri having been arrived at after very considerable discussion and consideration on an estimate of average requirements, if more accommodation for records is needed in one place, less should be provided in another. Revenue officers when applying for a new kacheri should state what accommodation for records is needed above or bleow the average provided for by the standard plan, and their reasons in each case should be given to the satisfaction of the Revenue Department before the matter is taken up by the Public Works Department. (G. R. No. 1114, dated 23rd February 1875.)

5. In proposals for building Mámlatdárs' kacheris, sites are sometimes selected outside the táluka towns, but such situations are open to the following objections:—

(*a*). The inconvenience of distance to the people of the town and those lodging there who have business at the kacheri;

* *Vide* also orders under "Finance and Résource" (sub-head "Public Works").

(*b*) the comparative want of publicity in proceedings going on at the various offices;

(*c*) the greater risks implied in the isolation of the building containing treasure, prisoners, &c., especially at night and in the rainy season;

(*d*) the withdrawal from the town and from immediate call for service of such Police as may be at the kacheri off duty.

A hard and fast rule cannot be laid down, but each site will have to be selected with reference to the above points, which should be carefully borne in mind in submitting proposals for new kacheris.

(G. Rs. Nos. 2933, dated 11th May 1887, and 2114, dated 5th April 1888.)

6. There is no objection to the employment of prisoners undergoing rigorous imprisonment in subordinate jails attached to Mámlatdárs' kacheris for the purpose of watering the trees in the compounds of the offices, provided that convenient arrangements involving no extra expense to Government can be made by the Jail authorities. (G. R., F. D., No. 2370, dated 18th June 1889.)

7. Mámlatdárs and Mahálkaris should keep earthen jars filled with water near the record rooms in their kacheris as a precaution against fire, and it will be one of the duties of all officers examining these kacheris to see that these orders are properly carried out. (G. R. No. 6740, dated 9th September 1889.)

8. The places used for custody of records should be regularly visited by the guards on duty at the kacheri at intervals or at least at the time of reliefs. The Magistrates should instruct the Police Superintendents to arrange for the maximum number of visits which can be given in each case without harassing sentries unduly. The Police should include every public building for which a guard is not specially provided in their ordinary beats or rounds, and should have a special care for the protection of all such buildings.

A board studded with nails should be put near the guard room on which should be hung the keys of the Huzúr offices after they are closed for the night. Over each nail and key the name of the office to which the key belongs should be printed in plain letters on the board, so that the guard could at once open the office door if he saw or heard anything amiss inside a room.

(G. Rs. Nos. 6072, dated 7th September 1888, and 6705, dated 9th September 1889, and G. R., J. D., No. 5823, dated 24th October 1888.)

9. Grants of public money should not be made towards repairing temples even when they are used as chávdis, and no works connected with the repair or building of temples should be entered in the returns of works of public utility. (G. R. No. 4214, dated 11th October 1865.)

10. Chávdis are used and perhaps in their origin were intended for purely Imperial purposes. They are now also devoted to a considerable extent to what may be called Local Fund objects, that is to say, they are used as rest-houses for travellers and for the social gatherings of the villagers themselves. It is, therefore, just that not only should Government contribute Imperial money to the maintenance of the chávdis, but the Local Fund Committees should do so too, and the villagers themselves should assist by giving either money or labour. (G. R. No. 2112, dated 24th April 1874.)*

11. Proposals for making alterations and additions to public offices will not be entertained without full information as to the circumstances which render the expenditure desirable or necessary. (G. R., P. W. D., No. 271-C. W.-1090, dated 19th June 1871; *vide* G. M. No. 3038, dated 23rd idem.)

12. The designs and specifications of all new buildings on the Bombay Esplanade should be referred to the P. W. Department before sanction is granted. (G. R. No. 4447, dated 2nd August 1876.)

13. Every design and estimate relating to buildings must be submitted to the department concerned before being sent to the authority by whom it has to be sanctioned. The plans concerning any particular department should be countersigned by the head of that department, in token of approval of the design and all proposed arrangements.

It is necessary that even if a Collector has signed a plan in token of his approval, the Commissioner, as the head of the department, should also do so. The Inspector-General of Registration and Stamps should be consulted as to dimensions necessary for Sub-Registrars' offices in new Mámlat kacheris. (G. Rs., P.W.D., Nos. 149-C.W.—497, dated 24th March 1886, and 235-C. W.—899, dated 4th June 1892, and G. M. to the Commissioner, N.D., No. 6752, dated 19th September 1893.)

14. When a public officer in civil employ rents a Government building, the officer in charge of the building may inform the Accountant General, in whose circle the officer who rents the building is employed, of the amount of rent payable on account of it, and the Accountant General should make arrangements for deducting the rents from the officer's salary. If, when the officer leaves the station, any rent is still due from him, the fact should be stated in his last pay certificate, so that it may subsequently

* Government Resolution No. 7261, dated 24th December 1875, directed that as a general rule assistance should not be granted from the Imperial grant to chávdis in cases where no village contribution had been raised, and that when a very exceptional case occurred, it should form the subject of a separate report to the Commissioner, who might, at his discretion, allow Imperial money to be given where no village contribution had been raised. Under Government Resolution, Financial Department, No. 1550, dated 20th April 1893, charges on account of construction and repair of chávdis are now treated as countersigned contingencies.

be recovered. (G. I., F. D., No. 2828, dated 17th August 1871, repulished in the *Bombay Government Gazette* of 31st idem.)

Note.—It has been laid down in Government Resolution, Public Works Department, No. 108-A—375, dated 3rd March 1892, that it would suit the convenience of all concerned, if rents due from Government officers were recovered by deductions from their salary bills, and that this course should be followed in all departments, when feasible.

15. The following is the standard form of lease for adoption in all cases of hiring of buildings for Government in which special conditions are not deemed necessary :—

'An Agreement made the day of 18 between A.B. of (hereinafter called the lessor) of the one part and the Secretary of State for India in Council (hereinafter called the lessee) of the other part.

The lessor hereby agrees to let and the lessee to take the house situate in the of on the side of the road called to which it fronts, numbered No. by the Municipality (or village officers) now in the occupation of and formerly in the occupation of with the open compound, and separate sheds and out-houses appertaining thereto for the term of months from the day of 18 , and so on from month to month until this lease shall be determined at the end of the said months or of any subsequent month by either party giving to the other two months' previous notice in writing, at the monthly rent of Rs. to be paid in arrear not later than the day of each month, the first of such payments to be made not later than the day of 18 .

And the lessor doth hereby for himself, his heirs, executors, administrators and assigns covenant with the lessee as follows (namely) :—

(1) That he will during the said term keep the said premises in good condition and complete repair to the satisfaction of the *

and that should he fail so to do, the said may on giving to the lessor one month's previous notice in writing execute all such repairs as he deems necessary at his own cost, and recover the amount thereof from the lessor by deducting the amount of the said costs from the rent then due or thereafter from time to time to become payable to the said lessor, or otherwise as he deems fit.

(2) That he will not by notice as aforesaid require the lessee, without the lessee's consent, to deliver up the said premises to him at any time during the monsoon season commencing on the 1st June and terminating on the 31st October in each year.

And the lessee agrees with the lessor to pay the said rent in manner aforesaid, and on the deter-

* (Here enter the name of the officer occuping the premises, or of his superior officer, as may be deemed most suitable in each case.)

mination of the lease to quietly deliver up the said premises.

The lessor agrees with the lessee that he, paying the said monthly rent, may peaceably hold the said premises during the lease without any interruption by the lessor or any person claiming under him.

In witness whereof the lessor hath hereunto set his hand, and *

hath by order of the Governor in Council of Bombay also hereunto set his hand on behalf of the Secretary of State in Council, the day and year first hereinbefore written.

Signed and delivered
by the above named
in the presence of

(G. R., J. D., No. 2986 of 7th May 1877; *vide* G. M. No. 3688, dated 13th June 1877.)

16. The Civil and Military Departments occupying public buildings in Bombay should furnish a return to the Executive Engineer, Presidency, showing how each building is occupied and whether there is any room available for another office or offices in such building. This return should be submitted on the 31st of March of each year, and all intermediate changes in occupation and vacation of buildings should be promptly reported to that officer. (G. R., P. W. D., No. 220-C. W.—688, dated 10th July 1880; *vide* G. R. No. 4001, dated 31st July 1880.)

17. The attention of all Heads of Offices under the Revenue, Financial and General Departments is invited to the orders conveyed in Government Notification, dated 26th March 1844, quoted below:—

"The Honourable the Governor in Council is pleased to resolve that no public office shall be used as a private residence except with the permission of Government"

(G. R. No. 1477, dated 23rd February 1886.)

18. District officers are permitted while on tour to use temporarily a portion of the Mámlatdár's kacheris at Devgad and Málvan in the Ratnágiri District as a residence, it being distinctly understood that no inconvenience will be caused thereby to the transaction of their ordinary duties by the Mámlatdárs and their estblishments. (G. R. No. 2514, dated 1st April 1886.)

19. No Government building should be placed at the disposal of a Municipality without the consent of the Executive Engineer of the District, and the sanction of Government in the Public Works Department. (G.R. No. 2211, dated 22nd March 1889.)

20. The Governor General in Council is pleased to lay down the following rules in supersession of all previous orders, for regulating the rents to be

* (Here enter the name of the officer authorized by the Government of India to execute such contracts.)

charged for Government buildings occupied as residences by Government officials :—

I.—(1) The rent should be a sum which will cover—

(*a*) Four per cent. interest on the actual capital cost of the house and its site;

(*b*) The estimated average annual cost of repairs.

The capital cost of the house should be taken as the cost of the building and its site, together with a sum to cover the share of tools and plant and establishment. The amount to be added for these charges may be specially approved by the Local Government, but should not be taken as less than 20 per cent. on the cost of "works." When there is no record of the original cost of the building, its present value should be estimated by the Executive Engineer of the Division and approved by the Superintending Engineer; and this estimate should taken as the capital cost.

(2) The average cost of annual repairs should be specially estimated in each case by the Executive Engineer on the best data available, and be approved by the Superintending Engineer. Such average cost should not, as a rule, be taken at less than 3 per cent. on cost of a permanent building, or 6 per cent. on the cost of a temporary building, but should be sufficient to cover quadrennial and special repairs. The actual cost of repairs should be compared annually with the amount assessed on this account in the rent; and, when necessary, the rents should be revised.

(3) In calculating the outlay on repairs of any building, a sum should be included to cover the cost of tools and plant and establishment, as defined above.

(4) When a building is occupied partly as a residence and partly as an office for which no rent is paid, the capital value of the portion occupied as a residence should be separately estimated and the rent calculated accordingly.

(5) The actual charge for the rent of a residence occupied by any Government official shall, in all cases, be subject to a maximum of 10 per cent. on the salary and local allowances of the official in actual occupation.

(6) Local Governments or Administrations must, irrespective of the fund from which the cost of the building was met, obtain the special sanction of the Government of India if they desire to reduce the rent of any Government building below that authorized in these rules :—

II.—At stations where owing to excess of available accommodation or to other special circumstances, rents cannot be fixed on the above principles, but must unavoidably be assessed with reference to prevailing rates, sanction to make such

special assessments at the particular stations must be obtained from the Government of India, but the actual rents may be fixed by the Local Government.

III.—When any Government building is, under proper authority, let to a private person, rent shall be regularly recovered for the same at the rates prevailing in the locality for similar accommodation belonging to private owners; but without the permission of the Government of India, the rent charged shall not be less, at any station, than that defined in clause I (1).

IV.—In the case of houses occupied free of rent or at reduced rents by any Government officials, the authority under which the reduction is made should, in every case, be communicated to the Examiner of Accounts, in order that he may enter it in the return which is submitted to the Accountant General, Public Works Department, under Public Works Department Circular No. 3-P.W., dated 10th September 1887.

V.— * * * *

VI.—The above rules are not applicable to officers in regimental employ, nor to upper subordinates in the Public Works Department paying rent under Code XI, Section 29, nor to members of the subordinate Revenue Staff of State Railways.

As some misapprehension appears to exist concerning the interpretation of Section IV, it is considered necessary to explain that it is not intended to make any alteration in the rents of Government houses, occupied free of rent or at reduced rents by Government officials, when any specific sanction of the Government of India can be quoted for the existing practice. It is essential that the number and date of the letter giving the sanction of the Government of India should be communicated to the Examiner of Accounts. As, however, there may be probably be cases in which the grant of free quarters or reduced rents is no longer necessary, Local Governments and Administrations should, in such cases, assess rents under the rules laid down in the Resolution.

The Government of India has had under consideration certain cases of rents chargeable to officers drawing not more than Rs. 100 a month, and who, for the convenience of their work, are practically compelled to occupy certain houses. The Governor-General in Council is pleased to issue the following supplementary rules with reference to these cases:—

(1) In the case of Government servants drawing salaries not exceeding Rs. 25 a month, Local Governments and Administrations are author-

ized to charge whatever rents are thought suitable, or to remit rents entirely, according to the circumstances of each case.

(2) In the case of Government servants drawing salaries exceeding Rs. 25 but not exceeding Rs. 100 a month, who are not already charged rent under any special rule of the Government of India, the amount of rent to be charged shall be fixed by the Local Government or Administration, subject to a minimum of five per cent. on the salary and local allowance of the occupant of the house.

(G. I., P. W. D., Nos. 479-B., dated 7th September 1888, and 214-B., dated 8th June 1889; *vide* G. Rs., P. W. D., Nos. 245A-1645, dated 26th September 1888, and 242A-1114, dated 25th June 1889, and G. M. No. 6096, dated 20th August 1889.)

21. The productive power of a compound should be treated as a reason for enhancing the rent of the building. Municipal taxes should be considered whenever the clause has to be used under which an officer's rent is not to exceed 10 per cent. of his salary; and where a rent has to be reduced in pursuance of this condition, Municipal taxes *should* be treated as part of the rent, *i.e.*, the rent *plus* tax must not exceed 10 per cent. of the occupant's salary. (G.I., P.W.D., No. 647-B., dated 31st December 1888; *vide* G. R., P.W.D., No. 33-A.-135, dated 21st January 1889.)

22. The proceeds of the sale of all trees, fruit and grass, &c., in the compounds of Government buildings, used as offices, hospitals, &c., should be credited to Public Works Provincial Revenue, the disposal of the timber being in the hands of the Executive Engineer, and that of the other products in those of the head of the establishment occupying the premises.

The proceeds of the sale of all trees in Government buildings occupied as residences will be paid in to the Executive Engineer, without whose sanction no trees should be cut down, to be credited to Public Works Provincial Revenue. The produce of all fruit, trees, grass, &c., will be the property of the tenant for the time being, and the value of the same should be taken into consideration when fixing the rents of such buildings. These rules do not refer to Military Cantonments.

(G. R., P. W. D., No. 139-A.-686, dated 6th April 1889; *vide* G. M. No. 3622, dated 17th May 1889.)

The trees growing in the compounds of the buildings at Khárághoda are as a specia lease exempt from this ruling. (G. R., P. W. D., No. 14-A.—52, dated 7th July 1890; *vide* G. M. No. 509, dated 21st idem.)

23. All the central distilleries are furnished with small lines for the A'bkári Police guarding them, as the repairs of such buildings are done by the A'bkári contractors under the terms of their contracts. The contractors pay only a nominal rent for the use of the whole distillery buildings and premises, and are bound to maintain the whole in

substantial repair to the satisfaction of the responsible local authorities. The buildings and their distribution between the contractor and the Government establishments employed at the distilleries pertain to the A'bkári Department. The A'bkári Commissioner will see that effect is given in all future contracts to the arrangement described. (G. R. No. 3118, dated 31st March 1892.)

24. No charge whatever should be levied from Government officials occupying district as distinguished from travellers' bungalows, and Assistant and Deputy Collectors in charge of the tálukas in which these bungalows are situated should be given a preferential right to occupy them. (G. R. No. 2670, dated 10th May 1873.)

25. Charges on account of district bungalows should be debited to Land Revenue on the principle that these bungalows are maintained for the accommodation of public officers engaged in that branch of the administration. (G. R. No. 2671, dated 10th May 1873.)

26. The following are the regulations for travellers' bungalows under Provincial control :—

I. The bungalows are for the temporary accommodation of travellers.

II. Regimental non-commissioned officers and soldiers, when not with detachments, or provided with lodging by the State, may take shelter in the bungalows, and for this no charge will be made. They must, however, vacate in favour of other travellers requiring the rooms, under the ordinary regulations. It will be understood that the exemptions granted to Regimental non-commissioned officers and soldiers on duty, does not apply to Staff Serjeants, or Telegraph or Railway subordinates.

III. The fee is one rupee per diem for each person occupying a separate room. Two or more persons occupying the same room to pay only the single fee of one rupee. Uncovenanted ungazetted officers of all departments in receipt of a monthly salary not exceeding Rs. 200 when on duty during the rainy season, *i. e.*, from 1st June to 31st October, should be allowed to occupy travellers' bungalows on payment of a fee of 8 annas per diem instead of the full fee of one rupee; but this concession does not apply to those who pay half fee only for occupying the bungalow between sunset and sunrise; 8 annas is the minimum fee. (G. Rs., F. D., Nos. 3453, dated 27th September 1880, 381, dated 2nd February 1882, and 3872, dated 25th October 1883.)

IV. Travellers passing the night at the bungalow pay the full fee.

V. Travellers occupying the bungalows between sunrise and sunset only are subject to half fee.

VI. (Cancelled; *vide* G. R., F. D., No. 381, dated 2nd February 1882.)

VII. No one may occupy the same bungalow for more than three consecutive days, if the accommodation is otherwise required, without the permission of the Superintending Officer, who is usually the Executive Engineer of the District.

VIII. No person may occupy more than one room when the others are in demand.

IX. Officers and gentlemen in the service of Government are subject to the same fees for occupancy when travelling on duty as under other circumstances.

X. The Superintending Officer is responsible that the rooms be adequately furnished with plain cots, tables and chairs.

XI. A printed form changed monthly, will be kept in the bungalow. In this travellers are requested to enter their names, dates of arrival and departure, and amount of fees paid.

XII. Travellers are prohibited from sheltering their horses or other cattle or vehicles within the verandas of the bungalows.

XIII. Travellers will be held responsible for damage done by themselves or their servants to the bungalows or furniture.

XIV. There is a peon in each bungalow, who is bound to assist travellers in procuring supplies and carriage for ready money.

XV. The messmen who are established in some bungalows are required to place conspicuously in each room a list of charges, countersigned in approval by the Superintending Officer. If travellers prefer to procure their own meals, the peon is bound to afford them assistance, and they have the use of the cook-room.

XVI. The Superintending Officer is the referee in all cases of dispute. Travellers who have any complaints to make should address that officer by letter, or enter their complaint in the "Remarks" column of the printed form.

XVII. It is requested that all fees and demands, in accordance with the foregoing regulations, or the mess charges authorized by the Superintending Officer, be paid by travellers before leaving the bungalow; any irregularity, inconvenience, or other supposed cause for exemption from the regulated payment being referred to the Superintending Officer.

XVIII. It is the duty of the peons to report any violation of the foregoing regulations.

Note.—No part of a bungalow or of the bungalow compound may be used, nor may the servant be employed without payment of the regulated fee; and travellers using their own tents should be so informed.

Travellers who do not intend to use the bungalows must pitch their tents outside of the compound enclosure.

(G. Rs., P. W. D., Nos. 444A-2656, dated 19th December 1873, 32A-177, dated 6th February 1874, and 66A-331, dated 4th March 1874; *vide* G. Ms. Nos. 836, dated 14th February 1874, and 1349 dated 16th March 1874.)

27. When the charges for maintenance and the receipts of a traveller's bungalow are entered in the Provincial Budget, Government Resolution, Financial Department, No. 2270, dated 2nd July 1879,* should apply, crockery and glass being regarded as ordinary articles of furniture. Where the maintenance and receipts of a traveller's bungalow are entered in the Local Fund budgets, the charges on their account may be sanctioned by the Commissioners with proper budget provision. (G. R., F. D., No. 3765, dated 11th October 1881.)

28. Collectors are authorized to incur smal charges connected with travellers' bungalows up to a maximum limit of Rs. 120 a year. (G. Rs., F. D., Nos. 2195, dated 14th June, and 2711, dated 22nd July 1882.)

29. The *pagi* or peon in charge of each district or traveller's bungalow should be made to look after the trees in its compound. The trees in the compounds of bungalows controlled by the Public Works Department should be in the charge of the Executive Engineer of the District and those of bungalows under the Collector's control should be under that officer's charge. Attention should be paid to the conservancy and growth of trees in these compounds. (G. R., F. D., No. 1019, dated 20th March 1891.)

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* *Vide* Chapter XII of the Accountant-General's Circular on the subject of contingent charges approved by Government Resolution, Financial Department, No. 2918, dated 27th August 1899.

PUBLIC OFFICERS.*

I.—Arbitrations.

1. An officer shall not act as an arbitrator in any case without the sanction of his immediate superior, or unless he be directed so to act by a Court having authority to appoint an arbitrator.

2. No public officer shall act as an arbitrator in any case which is likely to come before him in any shape in virtue of any judicial or executive office which he may be holding.

3. If an officer act as an arbitrator at the private request of disputants, he shall accept no fees.

4. If he act by appointment of a Court of Law, he may accept such fees as the Court may fix.

(G. I., H. D., No. 544, dated 12th February 1873; *vide* G. R. No. 1013, dated 20th idem.)

II.—Borrowing and lending money.

1. It has been brought to the notice of the Governor General that public officers in some parts of India are in the habit of overdrawing their accounts with native bankers and other persons residing, or carrying on business, within the limits of their jurisdiction.

This practice is entirely opposed to the orders of Government, and is expressly prohibited by Section 3, Regulation VII, 1823, of the Bengal Code. This section is now republished for general information and guidance.

All Judges of Zillah and City Courts, all Magistrates, Joint Magistrates, Registrars and Assistants to Magistrates, all Collectors and Deputy Collectors of the Land Revenue, all Assistants to such Collectors or other officers exercising the powers of such Collector are prohibited, under pain of dismissal from office, from borrowing money from, or in any way incurring debt to any, zamindár, táluk-dár, rayat or other persons possessing real property, or residing in, or having a commercial establishment within the city, district or division to which their authority may extend.

Officers politically employed were prohibited by the orders of the Government of India, dated the 22nd March 1845, from borrowing money of, or lending money to, any native of India resident within their respective political circles.

The Governor General now calls the attention of all officers of Government employed in any Civil or Political capacity in any part of India to these express prohibitions, and warns them that by any infraction thereof, whether by overdrawing accounts with bankers or in any other way, they will incur the severe displeasure of the Government.

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* See also "Service Rules" and "Revnue Officers and Servants."

Residents, Agents, Commissioners and other Controlling Officers will be held responsible for checking any departure from the strict letter of this order on the part of their subordinates.

(G. I., For. D., Notn. No. 900, dated 31st December 1859; *vide* G. M. No. 548, dated 10th February 1860.)

2. The foregoing orders are not to be interpreted as prohibiting the purchase of miscellaneous stores of trifling amount from retail shop-keepers for payment on bills presented periodically. (G. I., For. D., No. 1166, dated 2nd April 1860; *vide* G. M. No. 1453, dated 19th idem.)

III.—CARRYING OUT OF GOVERNMENT ORDERS.

1. Government wish it to be clearly understood that they expect all their servants to aid one another cordially in carrying out the views and orders of Government. Any deviation from this course will meet with the marked displeasure of Government. (G. R. No. 4688, dated 17th August 1876.)

IV.—CHANGE OF NAMES.

1. Heads of departments may, on sufficient cause being shown, sanction change of names in the case of non-gazetted officers, sending an intimation of the fact to the Accountant General. Cases of gazetted officers should be submitted for the sanction of Government. (G. R. No. 2536, dated 13th July 1882.)

V.—COMMISSIONS.

1. Any paid servant of Government accepting a commission for taking evidence must hand over forthwith to his superior officer or the neighbouring treasury any and every sum which he may receive as a fee for his services.

Courts sending and receiving commissions should be informed that, so far as Government is concerned, there is no objection on its part to the defrayal of all fees that are paid or credited to Government by an equivalent amount in court-fee stamps. A note of such payment should be made by the transmitting Court and formally taken cognizance of by the Court executing the commission. (G. R., J. D., No. 2551, dated 11th May 1889, and G. R. No. 4898, dated 9th July 1889.)

VI.—COMPENSATION FOR LOSS OF PROPERTY CAUSED BY ACCIDENT.

1. A public officer is not entitled to compensation for loss of property caused by an accident of such a kind as the foundering of a ship merely because such accident may have happened to him while he was employed in the service of the State. Government cannot guarantee its officers against every loss which they may suffer while in its service, and compensation should not be given to public officers for accidental losses of their property. (G. I., F. & C., No. 390, dated 4th May 1880; *vide* G. R. No. 1784, dated 28th idem.)

VII.—CONNECTION WITH AND WRITING TO THE PRESS.

1. It is obviously most unbecoming that a public officer should discuss in the public press questions intimately connected with the department to which he belongs, and with the official duties he is called on to perform. Government see no objection to any public servant writing to the papers on matters not coming under his cognizance officially. But if public servants find it inconsistent with their sense of duty as Justices of the Peace to refrain from writing on matters connected with their official duties, it is proper that they should resign either one office or the other, as it is obviously detrimental to official discipline to have such matters discussed by subordinate officers, except through the proper channel. (G. R. No. 3950, dated 15th November 1867.)

2. All heads of offices should make the following Resolution in the General Department, No. 3193, dated 4th September 1884, as widely known among their subordinates as possible:—

No. 3193.

GENERAL DEPARTMENT.

Bombay Castle, 4th September 1884.

Despatch from Her Majesty's Secretary of State for India, No. 14, Public (Records), dated 19th June 1884—Forwarding copy of a Treasury Minute, dated 13th March 1884, containing rules regarding the "premature publication of official documents," and requesting that similar rules may be adopted by the various departments of this Government.

Letter from the Secretary to the Government of India, Home Department (Public), No. 30-1268, dated 16th August 1884:—

"The Secretary of State has forwarded to the Government of India a copy of a Treasury Minute, dated the 13th March 1884, respecting the 'premature publication of official documents,' with the request that similar rules may be adopted in this country.

"2. The minute in question draws attention to previous orders prohibiting the unauthorized communication to the public press of information derived from official sources, and points out that the communications so prohibited are not confined to matter still under discussion, but include also the unauthorized disclosure of matter finally decided on, but as to which the manner and the time of publication may be not less important than the matter itself.

"3. The standing orders of the Government of India upon the subject are contained in the Notification and Resolution reproduced in the appendix. The Governor General in Council desires that these orders may, in future, be held subject to the further restrictions explained in paragraph 2 above."

APPENDIX.

General Order, Foreign Department, dated the 15th March 1847.

The Governor General deems it advisable to republish for general information the Notification issued on the 30th August 1843, in which the principle is laid down that it is contrary to the duty of every officer, Civil or Military, to make public, or to communicate to individuals, without the previous sanction of Government, any documents, papers, or information of which he may have become possessed in his official capacity.

Fort William, Foreign Department, the 30th August 1843.

NOTIFICATION.—Some misconception appearing to exist with respect to the power which officers of both services have over the documents and papers which come into their possession officially, the Governor General in Council deems it expedient to notify that such documents and papers are in no case to be made public, or communicated to individuals, without the previous consent of the Government to which alone they belong.

The officer in possession of such documents and papers can only legitimately use them for the furtherance of the Public Service in the discharge of his official duty; and it is to be understood that the same rule which applies to documents and papers applies to information of which officers may become possessed officially.

By order, &c.

The practice of making use of official information in carrying on personal controversies is a course highly prejudicial to the public interests, and is not only at variance with the rules by which due discipline and obedience to superior authority can be adequately maintained, but is a positive breach of faith, inasmuch as no functionary has a right to reveal, without due authority from his official superiors, or the Home authorities, any fact or circumstance which may come to his knowledge in the performance of his duty, or to correspond with any one upon the instructions he may have received for his special guidance.

The Governor General is persuaded that every Officer, Civil and Military, will henceforth conform to this rule of the service under the conviction that, if in the transaction of his official duties his public conduct be impugned, he is at liberty to seek redress through the usual official channel by an appeal to the Government he serves, and that the Government so appealed to will afford him every opportunity of vindicating his character.

Extract from the Proceedings of the Government of India in the Home Department, (Public), No. 19-1134, under date Simla, the 8th July 1875.

RESOLUTION.—Questions having recently arisen as to the extent to which officers in the service of Government are permitted to connect themselves with the Press, the Governor General in Council thinks it desirable that the existing orders on the subject should be clearly understood:—

I.—No officer in the service of Government is permitted, without the previous sanction in writing of the Government under which he immediately serves, to become the proprietor, either in whole or in part, of any newspaper or periodical publication, or to edit or manage any such newspaper or publication. Such sanction will only be given in the case of newspapers or publications mainly devoted to the discussion of topics not of a political character, such, for instance, as art, science or literature. The sanction will be liable to be withdrawn at the discretion of the Government.

II.—Officers in the service of Government are not prohibited from contributing to the public press; but their position makes it incumbent upon them to confine themselves within the limits of temperate and reasonable discussion, and they are prohibited from

making public, without the previous sanction of Government, any documents, papers, or information of which they may become possessed in their official capacity. These rules have been hitherto in most cases honourably observed. In case of a departure from them, or if the Government should consider the connection of any officer with the Press to be contrary to the public interests, his liberty to contribute will be withdrawn.

III.—The Government of India will decide, in case of doubt, whether any engagements of officers with the Press are consistent with the discharge of their duties to the Government.

IV.—Nothing in this Resolution is intended to relax the provisions of any regulations on this subject which now apply to the Army.

ORDER.—Ordered, that this Resolution be published in the *Gazette of India* and circulated to Local Governments and Administrations for information and guidance.

Extract from the Proceedings of the Government of India in the Home Department, (Public), No. 1 C. H., under date Camp Lahore, the 16th December 1878.

RESOLUTION.—His Excellency the Viceroy and Governor General desires to remind all officers of the Government that information received by them in their official capacity, whether from official sources or otherwise, which is not from its nature obviously intended to be made public, cannot be treated as if it were at their personal disposal.

The Governor General does not think it necessary to issue any general order entirely prohibiting the disclosure, without special authority, of any information received officially. In such matters much must necessarily be left to the discretion and intelligence of officers holding places of trust, and in charge of duties more or less important. But His Excellency would impress upon all officers the serious responsibility involved in the exercise of this discretion. Whenever there is any room for doubt as to the right course to pursue, the orders of superior authority should be obtained before information regarding the public affairs is communicated to any one not officially entitled to receive it.

His Excellency the Viceroy and Governor General has reason to believe that sufficient attention has not upon all occasions been given to the principles which should guide the conduct of public officers in these matters, and which are especially applicable to the present time, when much important business is passing through the public offices. And His Excellency trusts that these principles may in future be clearly apprehended and observed.

ORDER.—Ordered, that a copy of this Resolution be circulated to all Departments of the Government of India and to Local Governments and Administrations for information and guidance.

Letter from the Government of India, Home Department, Public, No. 1317, dated 20th August 1884—Inviting, in reply to the letter from this Government No. 2588, dated 23rd July 1884, regarding the premature publication of official documents, attention to the orders on the subject contained in the Circular letter from the Home Department, No. 30-1268, dated 16th August 1884.

RESOLUTION.—Copies of the Circular letter from the Government of India and of the appendix should be forwarded to all Departments of the Secretariat, and to all Heads of Offices under the Revenue, Financial and General Depart-

ments for information and guidance, with reference to Government. Notification,* dated 26th July 1875, and Government Resolution No. 155, dated 22nd January 1879.

* Published at page 753 of Part I of the *Bombay Government Gazette*, dated 29th July 1875.

(G. R., F. D., No. 3419, dated 10th October 1890.)

VIII.—COURTESY TOWARDS NATIVE STATES.

1. Native Governments, not understanding the principles of British Administration, may frequently prefer requests with which British authorities may be unable to comply, but it is the duty of such officers to express their inability to meet the views of the Native Government in terms of the most studious courtesy. This is a plain rule, which ought to be level to every capacity, and His Excellency in Council will not fail to manifest his displeasure towards any officer who shall, by violating it, evince an ignorance of the rudiments of his duty. (G. R., P. D., No. 397, dated 6th February 1863; *vide* G. M. No. 404, dated 10th idem.)

IX.—FAMILY CLIQUES.

1. Practical experience proves the rule forbidding the employment of a large number of members of the same family in the offices of any one Collectorate to be a judicious and prudent one. (G. R. No. 393, dated 5th February 1864.)

2. It is not desirable that a large number of the relations of a native officer should be employed in a district in which that officer is the Collector's chitnis. (G. R. No. 3347, dated 29th June 1880.)

3. The Commissioners should break up family cliques in the same district, and in districts where there is a preponderance of either Brahmins or Prabhus or Wánias, other castes should be introduced. As a rule, the first Kárkún and Mámlatdár should not be of the same caste, and relations should not serve in the same kacheri. (G. R. No. 1870, dated 30th March 1881.)

4. It appears that owing to the numerical preponderance of Kshatris in the Broach District, the employment of a large number of this caste in the public service is inevitable. The Commissioner should see from time to time that the element of any one community or caste is not allowed to preponderate unduly in the Land Revenue Department in any district within his charge. (G. R. No. 8880, dated 23rd November 1889.)

X.—GRIEVANCES.

1. Whatever grievance a servant of Government may consider himself to be labouring under, the ventilation of such grievance in an insubordinate manner will not be tolerated. (G. R. No. 5747, dated 21st August 1891.)

XI.—MANAGEMENT OF COMPANIES.

1. In the despatch of 28th September 1880 the Secretary of State for India was informed that, in the belief that the rule forbidding public officers to act as Directors of a Company does not affect the power of Government to appoint a public servant as a Director to watch the public interests, the Government of India had sanctioned the appointment of the Commissioners of Kumáon and Rohilkhand to act as Government Directors of the Bereilly-Ranibágh Light Railway. It was added that the fact of the officers above named being shareholders need not, in the opinion of the Government of India, prevent their appointment to be Government Directors, inasmuch as it seemed improbable that the interests of the Government would conflict with those of the shareholders.

The Secretary of State in reply remarked :—

"It may, as you observe, be improbable that the interests of the Government should conflict with those of the shareholders. The interest of both may generally be identical; but nevertheless, as a matter of principle, and without any personal reference or consideration, I concur in the opinions which have been expressed by my predecessors on the subject and I think it best that, if it is considered advisable for the Commissioners of Kumáon and Rohilkhand to continue as Government Directors, they should divest themselves of all personal interest in the railway."

The above decision must be treated as a general ruling bearing on the subject, and the Governor General in Council accordingly directs that it be circulated to Local Governments and Administrations for information and future guidance.

(G. I., H., R. & A., No. 12-365-831, dated 7th March 1881; *vide* G. R. No. 1739 dated 25th idem.)

XII.—IMPRESSMENT OF CARTS AND LABOUR.

1. The pressing of oilmen's bullocks for carts is not to be allowed. (G. R. No. 3272, 9th June 1873.)

2. The practice of providing carts by impressment, through the agency of the Revenue and Police officials, for the conveyance from Mahábaleshvar of the baggage of persons visiting that hill station on their own affairs and for their own pleasure, should be discontinued.

This order is not applicable in the case of Government officers who have proceeded to Mahábaleshvar on public duty and who may experience difficulty from causes beyond their own control in the way of obtaining carts for the return journey without the assistance of the local authorities. (G. L. No. 4956, dated 18th September 1880.)

3. When carts are required by Commissariat officers they should be procured in a regular and

legal manner, and if they cannot be obtained in the open market, the Commissariat officers should apply for assistance to the Collectors and not to subordinate Revenue officials. (G. R. No. 4086, dated 14th July 1881, and G. R., M. D., No. 3761, dated 21st idem.)

4. The pressing of cultivators' carts is liable to great abuse. It gives the Police and others the means of oppression and extortion. It throws upon certain of the community a tax and a service which they are not legally bound to render any more than any officer of Government or private gentleman, and nothing but the public exigency, strictly interpreted, can justify resort to such requisitions.

Officers will incur the serious and exemplary displeasure of Government if they act in violation of the orders of Government contained in their letter No. 4956, dated the 18th September 1880. (G. L. No. 3299, dated 8th June 1881.)

5. The orders issued in Government letter No. 4956, dated 18th September 1880, with reference to Mahábaleshvar should be maintained; but with regard to the requirements of public officers engaged in the administration of the country elsewhere the following regulations shall be observed as an executive order of Government:—

(*a*) That the rate of cart hired by him be fixed by order of the Commissioners of Divisions per mile, as kos vary greatly, that there be a minimum charge for engaging a cart at all, and a minimum rate for a cart kept a whole day.

(*b*) That no cart be carried beyond 20 miles, or thereabouts, from the place of hiring.

(*c*) That a list of all carts in a village be kept by the Pátel, and a list of the number of carts in each village by the Mámlátdár.

(*d*) That requisitions by public officers for carts be made on the Pátel, or where a large number are needed (as when troops are marching,) on the Mámlatdárs, and be met in strict rotation of individuals and of villages.

(*e*) That no person's cart be taken in a village other than his own unless he offers it for hire.

(*f*) That no cart in use on any public road be taken for the use of public officers' travelling.

2. The minimum hire should be 1 rupee if a cart is used for any distance, however short.

3. Batta for detention should be paid at the following rates:—if a cart is detained unused more than half a day—1 rupee; if a cart is detained unused half a day or less, and then dismissed—8 annas.

4. Government also desire that a record shall be kept by every officer using carts thus obtained, in which the number of carts used, the distance they travel and the sum certified by him to have been paid to each shall be stated.

5. Officers below the rank of Assistant or Deputy Collector, Assistant Superintendent of Survey or Executive Engineer, should be furnished with a written order from their official superiors for obtaining transport by requisition.

6. These rules are issued to regulate the requisition (Rule *d*) by public officers for carts on Pátels and Mámlatdárs. They do not preclude officers from obtaining carts by free contract, where that is feasible and convenient.

7. His Excellency in Council will rely upon the Commissioners to see that these regulations are strictly enforced.

(G. Rs. Nos. 5521, dated 23rd September 1881, 6524, dated 2nd November 1881, and 6633, dated 8th idem.)

6. Circumstances occasionally occur in the districts, where in order to carry out efficiently the requirements of the public service, it is necessary to procure pressed labour. But it is distinctly to be understood that labour is not to be pressed when free labour is available; and that no officer under the rank of a Mámlatdár is authorized to press labourers or coolies. When any labourers are pressed, the officer having recourse to the measure is to keep a register showing the numbers of coolies pressed, the duties on which they were engaged, the time during which they were detained, and the rates paid to them. These rates should be as follows in the different divisions :—

NORTHERN DIVISION.

For Gujarát ... 6 pies per kos of 1½ miles.
For Konkan ... 1 anna per kos of 2 miles.

Daily rates 4 annas per day or 2 annas per half a day (that is, for not more than 6 hours) for all districts, except in parts of the Sháhápur Táluka and in the Váda Táluka of Thána, for which the rate should be 2 annas a day.

The minimum rate of payment to a cooly should, in all cases, be 2 annas.

CENTRAL DIVISION.

	Rs.	a.	p.
By distance—			
Coolies per mile	0	1	0
Minimum rate	0	2	0
By time—			
At Sadar Station per day	0	4	0
Elsewhere	0	3	0
Minimum rate	0	2	0
Detention at the same rate as above for time.			

SOUTHERN DIVISION.

For begáris carrying head-loads.

	Rs.	a.	p.
For 5 miles and under	0	2	6
For every additional mile	0	0	6
For every mile of return journey when the distance is more than 3 and less than 9 miles	0	0	3

For all the districts, except Kánara, for doli, pálki or manchel bearers.

	Rs.	a.	p.
For a stage of 5 miles and under ...	0	2	6
For a stage of 6 to 10 miles ...	0	6	0
For a stage of every additional mile .	0	0	6

The minimum hire by distance should not be less than 2½ annas, and that by the day not less than 4 annas.

If the bearers or begáris be detained less than half a day, they should be paid batta at the rate of 2 annas per head, and if detained for more than half a day, 3 annas.

If the men have to be obtained from another village, they should be given batta at the rate of 4 annas a day for coming to the place where they are wanted, and 4 annas a day for every day they may be kept waiting.

FOR KA'NARA ONLY.

Statement of routes for Palkis in Kánara District.

No. of stages.	Route.	Names of Stations.	No. of miles.	No. of hamáls.	Rate of each hamál.	REMARKS.
1	Kárwár to Yellápur.	Kárwár to Amdalli ...	10	8	6 annas.	
2		Amdalli to Baleguli...	8	6	6 „ .	
3		Baleguli to Agsur, including ghát	8	8	6 „ .	2 annas batta for return.
4		Agsur to Sanksal ..	10	8	6 „ .	4 „ „
5		Sanksal to Arbyle ...	12	8	8 „ .	6 „ „
6		Arbyle to Yellápur ...	12	8	8 „ .	8 „ „

N. B.—This rate of batta depends entirly on the officer who indents for a dák keeping time exactly. For each day the bearers are made to wait, batta at the rate of 2 annas a day per man will have to be paid.

No. of stages.	Route.	Names of Stations.	No. of miles.	No. of hamáls.	Rate of each hamál.	REMARKS.
1	Kárwár to Honávar.	Kárwár to Amdalli ...	10	8	6 annas.	*N.B.*—Bearers along this route are always available at a few hours' notice
2		Amdalli to Ankola ...	10	8	6 „ .	
3		Ankola to Gokarn ...	10	8	6 „ .	
4		Kumta *vid* Suddry ...	12	8	8 „ .	
5		Kumta to Honávar ...	12	8	8 „ .	
1	Kumta to Sirsi.	Kumta to Katgal ...	9	8	6 annas.	
2		Devimanighát ...	8	8	6 „ .	
3		Samp-khand... ...	11	8	8 „ .	2 days batta for return.
4		Sirsi	10	8	8 „ .	3 „ „

N. B.—To lay a dák two days' notice must be given.

No. of stages.	Route.	Names of Stages.	No. of miles.	No. of hamáls.	Rate of each hamál.	REMARKS.
		Gairsappa to Jog ...	18	12	12 annas.	Batta during stay at Jog 3 annas a day for each man.
		Return journey ...	18	12	12 „	

N. B.—Three days' notice must be given. Twelve bearers are required for each pálki. One day's batta must be paid for bearer's journey to Gairsappa with pálki and hire of boat Rs. 2-8-0; on return also the same boat hire and one day's batta at two annas a man.

General Rules.

1. Requisitions by public officers for begáris or bearers should be made on the Police Pátel of the village, or, where a large number is needed, on the Mámlatdár.

2. No begáris or bearers should be taken beyond 12 miles or thereabouts from the place of hiring.

3. The begáris or bearers should be paid at once the fixed hire on reaching the destination and discharged.

SIND.

District.	Description.	Time-rate.	Distance-rate.
		A. p.	A. p.
Karáchi ...	Labourer or carrying cooly.	Full day over 5 hours ... 5 0 5 hours ... 3 0 Less than 5 hours ... 2 6	Per mile ... 0 6 Minimum charge ... 2 6
Hyderabad ...	Ditto. Kasid or running messenger.	Ditto. Double the above	Ditto. Double the above.
		A. p.	A. p.
Shikárpur ... Thar and Párkar. Upper Sind Frontier.	Labourer or carrying cooly.	Full day ... 5 0 5 hours ... 3 0 Less than 5 hours ... 2 6	Per mile ... 0 6 Minimum charge ... 2 6

The above are the rates during the day time. If night work is required the rates shall be either half as much again, or double, according to circumstances.

Any time over 5 hours is to be reckoned as a full day.

4. The Governor in Council expects that the Commissioners will see that payments, according to the rates sanctioned, are made in their respective Divisions, and that proper remuneration on the scale approved is punctually given to all persons required to render service as coolies to Government officers when travelling on duty. The Commissioners should take the requisite measure to ensure due local publicity being given to these orders.

5. These orders do not affect Government Resolution No. 5521, dated 23rd September 1881, relative to pressing carts.

(G. R. No. 6126, dated 18th August 1883.)

XIII.—INSOLVENCY.

1. The orders of the Government of India *No. 100, dated 12th January 1856, are to be considered the standing orders which should guide the treatment of the cases of insolvency of Government servants, each case being

* "An uncovenanted servant taking the benefit of the Insolvent Act is to be dismissed the service unless he can show that his insolvency was produced from causes over which he had no control (*vide* Digest of Service Rules, paragraph 879).

reported to Government for orders, with a full statement of the circumstances that have led to the insolvent's embarrassments, and the opinion of the head of the office or department whether any relaxation of the rule should be granted. (G. R., F. D., No. 1323, dated 13th March 1877.)

XIV—INSPECTION OF OFFICES AT ADEN.

1. Heads of Departments are not allowed to inspect departmental offices at Aden on their way to Europe or to make over charge of their offices at that station. (G. I., F. D., Nos. 2822, dated 30th November 1876, and 584, dated 8th February 1879; *vide* G. Rs., F. D., Nos. 5112, dated 8th December 1876, and 849, dated 11th March 1879.)

XV.—MILITARY PENSIONERS.

1. With Public Works Department Nos. 2829-G and 130-G., dated 26th October 1888 and 16th January 1882, respectively, the Government of India in the Public Works Department forwarded for consideration and report of all Local Governments and Administrations having railways under their control, and to the Consulting Engineers, Calcutta, Central Division and Lucknow, a note by Lieutenant-Colonel Leigh-Hunt, Superintendent of Family Payments and Pensions, Madras, on the subject of employment of military pensioners in civil capacities. With some exceptions the authorities consulted were generally in favour of the employment of military pensioners in the posts of watchmen, porters, peons, gatekeepers, burkundazes, &c.

It was also clear from some of the replies received that similar posts in the Buildings and Roads and Irrigation Branches of the Public Works Department could be properly filled by military pensioners.

The principal difficulty to be overcome is to place within the reach of those who make such appointments descriptive lists of the pensioners seeking for employment.

It was suggested at a Divisional conference on the subject, held at Delhi under the presidency of Colonel Grey, the Commissioner, that the best way of securing the object in view would be for Commandants of regiments to send to Commissioners of Divisions the particulars regarding retired soldiers residing in their divisions. This proposal was approved by the Punjáb Government, and by the Government of India; and it was further proposed that registers of candidates for employment thus compiled should be circulated to district officers and heads of departments, in order to enable them to apply for the services of any men they might require.

The several Local Governments and Administrations were also addressed by the Government of India* with the view of a similar procedure being adopted by them in the territories under their control.

* Military Department, No. 924-B., dated the 1st April 1889.

Endeavours should be made systematically to employ military pensioners for such posts in all branches of the Public Works Department, and so far as possible on the Guaranteed Railways, and Commissioners of Divisions should be applied to for men suitable for such posts.

(G. I., P. W. D., No. 1895-G., dated 2nd July 1889; *vide* G. R. No. 6314, dated 27th August 1889.)

XVI.—OFFICERS CAUSING PUBLIC SCANDAL.

1. Whenever any officer appointed by Government causes a public scandal by inebriety or otherwise, his case should be reported for the orders of Government, and not disposed of departmentally. (G. C. No. 3379, dated 5th September 1868.)

XVII.—PATRONAGE FOR LITERARY AND OTHER WORKS.

1. Servants of the Government in India soliciting the patronage of the Secretary of State for works published by them in India should prefer their requests through the Government under which they are serving. (S. of S., No. 12, dated 19th December 1878; *vide* G. R., E. D., No. 166, dated 11th February 1879, G. M., No. 802, dated 14th idem, and G. R., F. D., No. 543, dated 14th idem.)

XVIII.—PEONS.

1. The Government of India have ruled that, to prevent misconception, the word "Sepoy" should be confined to Sepoys of the Native Army, and that other servants of corresponding rank should be designated "Peons" and not Sepoys. (G. C., J. D., No. 1367, dated 22nd May 1863; *vide* G. M. No. 1774, dated 29th idem.)

XIX.—PREPARATION OF PETITIONS.

1. An instance having lately come under the notice of Government of a clerk in one of the public offices being concerned in the preparation of petitions for a private individual, the Governor draws general attention to the standing orders noted in the margin prohibiting the officers of Government having anything to do in such matters. (G. N. dated 4th January 1865.)

Government Notification, dated 23rd September 1843.
Government Circular No. 2541, dated 20th June 1851.

XX.—PRESENTS.

1. An application being made to the Government of India that a certain Mámlatdár might be allowed to retain a pair of shawls and a turban which had been presented to him by the Maháráni of Indore in consideration of the services rendered by him to Her Highness when on a visit to his táluka station, it was ruled by them that, having regard to the fact that Native Chiefs were very numerous in Bombay and were frequently moving from

one place to another, and that it was often visited by Chiefs from other parts of India, it would not be expedient to establish a precedent that would probably have a bad effect, not only upon Mámlatdárs, but also upon their subordinates, and would lead them to expect the grant of rewards for acts of civility. (G. I., R., A. & C., No. 1101, dated 18th December 1876; *vide* G. R. No. 7610, dated 27th idem.)

XXI.—PURCHASES OF PROPERTY.

* G. R. No. 2958, dated 17th June 1854, p. 347, Circular Orders of the Revenue Department.

1. The orders* of Government prohibiting Huzúr and District Kárkúns from purchasing or taking up lands within their respective ranges should not be held applicable to Huzúr Treasurers. They may, if they choose, occupy Government land, but they should be clearly made to understand that should they avail themselves of the privilege, the fact of their being in possession of land will debar them from promotion to any post, the incumbent of which is prohibited from holding lands as being detrimental to the public interests. (G. R. No. 2112, dated 3rd May 1861.)

2. Public officers when making purchases of property on behalf of Government should exercise great caution. Personal responsibility will be enforced in all cases in which there has been a want of reasonable care in such transactions. (G. R., E. D., No. 16, dated 8th January 1873; *vide* G. M. No. 255, dated 15th idem.)

XXII.—RAILWAY TRAVELLING.

1. In certain cases which have come before Government, certain of the Railway servants, instead of discountenancing the proceedings of gentlemen who desire to induce their fellow passengers not to occupy first class compartments, have actually undertaken to convey these unreasonable requests. Where no first class compartment is vacant and a second class compartment is, first class passengers desiring solitude should be offered the compartment which is vacant, not the one to which the holder of a first class ticket is entitled. (G. R. No. 6276, dated 4th August 1885.)

XXIII.—READING OF PREVIOUS RECORDS.

1. It is the duty of an officer on joining an appointment to read up the previous records and ascertain what orders have been passed by Government for the guidance of the holder of the appointment. (G. R. No. 7305, dated 28th December 1875.)

XXIV.—REWARDS.

1. Whenever it is proposed to reward a Government officer, the nature of the case, and the particulars of conduct, should be specially reported, so that it may be seen whether by extra exertion beyond what is required in the ordinary discharge of

duty he is a worthy subject for the exercise of extraordinary favour or reward. (G. R. No. 4024, dated 15th October 1861.)

2. A check should be imposed on the habit now becoming general in Bombay of applying for rewards for Police officers whenever they perform their duties successfully. The detection of crime and the bringing to justice of criminals is the most important duty for the discharge of which Police officers are employed, and for performing which they are paid. To pay them rewards for simply doing their duty is a mischievous and demoralising anomaly.

(G. R. No. 6100, dated 14th November 1879.)

3. While rewards may reasonably be given to those who actually assist in salvage operations, the Governor General in Council cannot consider that such service as that of assisting in preparing a lighter for sea and in discharging her cargo on return to port is of such a nature as to warrant the grant of any reward. Service of this nature must be regarded as labour performed in the ordinary course of the duties for which the staff is employed by Government, and remuneration cannot be sanctioned for it. (G. I., F. & C., No. 4232, dated 30th October 1884; *vide* G. R. No. 3777, dated 20th November 1884.)

XXV.—SECURITIES.

1. Security should not be taken from Pátels or Kulkarnis who hold office hereditarily, or who are members of the watan. (G. R. No. 2036, dated 20th May 1869.)

2. The Treasurer and Head Accountant at Aden should be required to furnish security to the extent of Rs. 40,000. (G. R., F. D., No. 1615, dated 2nd May 1882.)

3. The clerks or kárkúns in the Huzúr Treasurer's offices who are entrusted with work in connection with stamps should be required to furnish securities to the extent shown below:—

Northern Division.

Rs. 3,000 in Ahmedabad from the head stamp kárkún, Rs. 1,000 from the second, and Rs. 500 from the third kárkún.

Rs. 2,000 in all other districts, only one kárkún being employed in Kaira, Surat, Broach and Thána.

Central Division.

Rs. 2,000 from the chief and Rs. 1,000 from the lower paid kárkún, where two are employed. In the case of the stamp head kárkún at Poona Rs. 25,000 (*vide* G. R. No. 3087, dated 1st July 1899.)

Southern Division.

Rs. 2,000 in Bijápur, Belgaum and Dhárwár; Rs. 1,000 in Kánara, Kolába and Ratnágiri.

(G. Rs., F. D., Nos. 519, dated 25th February, 736, dated 15th March, and 1266, dated 7th May 1886.)

4. Tapadárs in receipt of salaries of Rs. 20 per mensem or less should furnish security to the extent of Rs. 300 each, and those drawing pay in excess of Rs. 20 monthly should furnish security to the extent of Rs. 500 each. (G. R., F. D., No. 3871, dated 17th December 1888.)

5. There is no objection to money lodged by a public servant in the Government Savings Bank as a security deposit for the due discharge of his duty being refunded to him on his leaving the service, or on his being appointed to an office other than that in connection with which the deposit was made, or in case of death to his legal heirs in accordance with rule. (G. R. No. 2728, dated 16th May 1881.)

6. Subject to the orders of the Local Government, the Revenue authorities are responsible for seeing that adequate security is taken from any of their subordinates (including all officers employed in District and Sub-Treasuries) who may be entrusted with the custody of public money.

Without the special sanction of the Local Government in respect of any particular case or class or cases, the only form of security to be taken from Treasurers or other officers of Government who are entrusted with the charge of public money should consist of promissory notes (including stock notes) of the Government of India. In the Bombay Presidency, however, it is left optional with subordinate Revenue officers who are entrusted with the charge of public money either to deposit Government promissory notes, or to execute a bond in the form contained in Schedule B of the Land Revenue Code, 1879.

(G. I., F. & C., Nos. 3454, dated 2nd September 1882, and 2232, dated 25th July 1883; *vide* G. Rs., F. D., Nos. 3739, dated 2nd October 1882, and 3031, dated 17th August 1883.)

7. The Political Resident, Aden, is authorized to accept personal securities from the treasurer and shroff attached to the treasury at Aden, if no suitable candidates willing to deposit Government paper present themselves. (G. R., F. D., No. 52, dated 6th January 1883.)

8. The following addition should be made at the foot of the form of the security bond prescribed in Schedule B of the Land Revenue Code :—

> "The above bond will be retained by Government for one year after the said has vacated his appointment."

(G. R. No. 6920, dated 28th August 1884.)

9. Section 23 of the Bombay Land Revenue Code provides for security being furnished by Revenue officers in the form prescribed in Schedule B of the Act, and No. 2 of the Rules under Section 214 fixes the amount for which they have to furnish

security; but whereas the form of the security bond given in Schedule B provides for binding the principal in a specified sum, it omits to do so in the case of his sureties and binds them conformably to Section 27 of the Code in "such sum as shall be deemed sufficient to cover *any* loss or damage which the Government may *actually sustain* by the default of the principal." Now, it is possible that the actual loss sustained by Government by the default of the principal may, in certain cases, exceed the amount for which he is bound down by security bond, and while under the terms of his bond he will not be liable for any sum in excess of that specified in the bond, the sureties can be called upon to make good the loss or damage, whatever its amount may be. Thus, although the liabilities of the principal are restricted, those of the sureties are unlimited. It seems rather anomalous to bind the sureties in a larger sum than the principal.

The form given in the schedule referred to should be used until it is amended by a legislative enactment; but in the meantime it should be made known that it is not the intention of Government to make securities liable for a larger amount than their principal.

(G. Rs., R. D., Nos. 8725, dated 11th December 1886 and 843, dated 4th February 1887.)

10. When security is given according to Schedule B of the Land Revenue Code, the Treasurer binds himself in a certain sum (mentioned in No. 2 of the rules under Land Revenue Code, Section 214), which varies according to the Treasuries. He also gives sureties. These do not bind themselves in any specific sum, but agree to make good *all* losses caused to Government by their principal's default. What precaution should be taken to ensure the ability of a surety to fulfil, should occasion arise, the obligation thus undertaken by him is an executive, not a legal question. It appears to Government that, inasmuch as they have fixed the amounts of the securities to be given by the various Treasurers in consideration of the responsibilities undertaken at their respective treasuries, those amounts may be held to sufficiently accurately represent the sums which the principals might possibly have to make good, and which, therefore, *each* surety might possibly have to make good, should the principal and the other surety fail to do so. Before accepting a man as surety for a Treasurer, therefore, he should be ascertained to be worth the amount fixed for the Treasury in question in No. 2 of the rules under Land Revenue Code, Section 214. It is not sufficient to ascertain that two sureties combined are worth that sum, for the very object of requiring two sureties instead of one is to ensure that even if the principal and one surety are not in a position to pay anything, the other surety may be called upon, and may be able, to pay the full amount.

When Government paper is deposited, it is necessary also, under Chapter 17, Rule 4, Civil Account Code, that a bond should be given in the form in Schedule C, Civil Account Code, Volume 1, by the principal and his sureties. As by this bond they are bound severally as well as jointly, it is necessary to ascertain that *each* surety is worth the amount of the bond. It has not apparently been expressly decided hitherto what the amount of this bond should be, but it may be considered to be the amount fixed as the security to be given by each Treasurer under No. 2 of the Land Revenue Code rules, Section 214.

It is observed that in both cases the principal's personal bond is for the same amount, and in both cases also, two sureties, each worth that amount, are provided. The obligations are therefore practically the same in the two cases, except that in the second case (mentioned in paragraph 3 above) the Treasurer has the additional obligation of depositing Rs. 40,000 worth of Government paper. He gets no advantage, but an additional and serious disadvantage by adopting the second course. Consequently it is highly improbable that any Treasurer, with a knowledge of the rules, would adopt the second course, and the rule allowing him an option must be superfluous. It seems to the Governor in Council simpler, and therefore of more practical use, to require surety in all cases according to Schedule B, Land Revenue Code.

(G. R., F. D., No. 3687, dated 7th November 1890.)

11. The use of the form of security bond contained in Schedule B to the Land Revenue Code in all Departments has been authorized by Government Resolution No. 7522, Revenue Department, dated 22nd October 1882,* except for cases in which Government paper is deposited. As regards Land Revenue officers, the use of that form is prescribed by Section 28 of the Land Revenue Code, and the form may not be varied by the Executive Government. But there is no *legal* necessity for the use of this particular form in other Departments, and Government may, if it is thought fit, modify it for such Departments.

The law as to a surety's liability is contained in Section 128 of the Indian Contract Act (IX of) 1872. 'The surety's liability is co-extensive with that of the principal debtor, unless it is otherwise provided by the contract.' The Revenue Code form does "otherwise provide," because the surety thereby makes himself liable for any loss or damage which the Government may sustain by the principal's default. But as the amount prescribed for

* This Resolution directed that in cases in which Government paper was deposited under Section 23 of the Land Revenue Code, a bond should be executed in the form circulated with G. R., F. D., No. 3739, dated 2nd October 1882, but that the form prescribed by Section 23 of the Code must continue to be used in other cases.

the principal is probably calculated to cover any loss or damage which it would be in his power to cause, the surety would seem to be practically liable only for as much as his principal.

Whether this be so or not, the form serves the interests of Government better as it stands than it would if the surety's liability were strictly limited to the same extent as the principal's and it seems inadvisable that it should be altered. If one person is unwilling to sign the bond as it is, the officer who has to give security can be called upon to produce another fit person who is prepared to sign it.

(L. R. No. 1157, dated 6th August 1890; *vide* G. R. No. 3645, dated 25th April 1892.)

12. As to the question whether an old security-bond which is superseded by a new one cannot by some means be kept in force, the first paragraph of Section 29 and Section 30 of the Land Revenue Code contains the law on this subject. A security-bond continues in force *until it is cancelled* and a surety who withdraws from his suretyship continues liable, notwithstanding his withdrawal, for any defalcation of his principal occurring up to 60 days after his giving notice of his intention to withdraw. Therefore, a security-bond should not be destroyed until so long after the principal has ceased to occupy an office in which he has to furnish security that there is no probability of its being of any use. If a fresh bond is for any reason taken, the old one should still be preserved as security against defalcations which may have occurred before the date of the new one. (G. R., F. D., No. 3449, dated 14th October 1890.)

13. The following rules have the approval of Government and should be adopted by the Conservators and Deputy Conservators in charge of circles and communicated by them to all whom they affect:—

In accordance with the provisions of Section 2 of Act XII of 1850, the following rules have, with the approval of His Excellency the Governor in Council, been made by the * * * requiring the amount and kind of securities and the sureties to be given by every person appointed by the said * * * to any office in which such person is to be entrusted with the receipt, custody or control of any such moneys as are specified in Section 3 of the said Act:—

1. Every Forest officer below the rank of Extra Assistant Conservator, whether appointed permanently or temporarily, whose duty requires that he should be entrusted with the charge of Government money and *drawing pay at the rate of Rs.* 10* *or over*, shall furnish security with one or more sureties as the Principal Forest Officer of the Circle may direct for a sum which shall in no case be less—

* In Sind, Rs. 8.

(*a*) than the aggregate of the pay payable to such subordinate for 12 months' service, or,

(b) than the amount of forest revenue or funds which such subordinate is, by special authority from the Principal Forest Officer of the Circle permitted to hold at any one time in his custody.

2. Every such Forest Officer shall within 1 month, on obtaining temporary or permanent promotion or on the decease, or withdrawal of his original security, furnish fresh security.

3. The Divisional Forest Officer, with the sanction of the Principal Forest Officer of the Circle, may at any time require any such Forest Officer, as is referred to in Rule 1, to furnish within 1 month a fresh bond in substitution of any bond previously executed by such Forest Officer.

4. The Divisional Forest Officer may, at discretion and without stating his reasons, decline to accept any person as surety.

5. The Principal Forest Officer of the Circle may at any time direct that the security to be furnished under these rules shall be in the form of a deposit of Government Promissory or Currency Notes or Cash.

The following supplementary orders on the subject are passed for the guidance of Forest Officers :—

(1) The Divisional Forest Officer will be held responsible that security is furnished and maintained by every Forest Officer below the rank of Extra Assistant Conservator in his Division, who may be required, under the rules made by the Principal Forest Officer of the Circle under Section 2 of Act XII of 1850, to furnish security; and he shall, in consultation with the Mámlatdár of the táluka in which the surety resides, satisfy himself that the surety offered is, and continues to be, a proper one.

(2) Care must be taken that no person's security is accepted on behalf of a disproportionately large number of Forest Officers below the rank of Extra Assistant Conservator, whether of the same Range, or Department, or not.

(3) In the first week of January a statement (in the form now in force) of the securities furnished by Forest Officers below the rank of Extra Assistant Conservator in their Divisions shall be submitted to the Principal Forest Officer of the Circle by the Divisional Forest Officers.

(4) No Forest Officer shall, in any case, keep in his own custody any item of forest revenue for more than 8 days after its receipt by him, but he shall remit it to the Treasury or to the Range Forest Officer as the general or special departmental orders issued for his guidance may direct.

No Forest Officer shall allow a larger sum of revenue, than the amount of the security which he has furnished, to accumulate or remain in his charge, but he shall remit the money at once to

the Treasury or to the Range Forest office as the standing orders issued for his guidance may direct.

(5) In no case shall a Forest Officer accept ready-money payment when it can be avoided, but he shall furnish the payer with a chalan, and direct him to pay the money direct to the Treasury and return the chalan signed by the Treasury Officer as a voucher.

(6) The amount of advances to be made to a Forest Officer should never, as a rule, exceed the amount of his security; but should it be found absolutely necessary on any special occasion to supply a Range Forest Officer with funds in excess of the amount for which he has furnished security, save in the case of the advance made for the payment of salaries and allowances of the Range Forest establishments, the fact shall be reported to the Principal Forest Officer of the Circle.

These orders apply to the Province of Sind with the substitution of the following for No. 4:—

(4) No Range Forest Officer, or Depôt Officer, shall allow more than Rs. 50 of revenue (and no Round Guard shall allow more than Rs. 10) to accumulate in his charge; and in no case shall any subordinate keep any item of revenue received more than 8 days in his own custody, but shall remit it to the Treasury or the Range Forest Office, as the case may require. The collections at nákás shall ordinarily be remitted to the Treasury daily.

(G. R. No. 3767, dated 18th May 1895.)

XXVI.—SUBSCRIPTIONS.

1. An officer holding the post of District Deputy Collector issued instructions to the officers subordinate to him directing them to collect subscriptions in their charges for what was termed a Land Improvement Fund, to be named after His Royal Highness Prince Albert Victor of Wales. On representations made, steps were, however, promptly taken by this officer's superiors to prevent any action being adopted on the circulars sent out by him, and the matter was reported to Government for orders.

However excellent may have been the motives which influenced the officer in question, the line of conduct followed was injudicious and the excess of zeal displayed might easily have led to very undesirable results. It is obviously most inexpedient that official agency should be employed for the collection of subscriptions on behalf of any memorial or reception fund, or indeed of any object, without the express previous sanction of Government which would only be accorded, if ever, in very rare and exceptional instances. Contributions in such circumstances would often practically cease to be

voluntary, and grave abuses would be likely to arise.

(G. R. No. 2936, dated 30th April 1890.)

Note.—This resolution is not intended to apply to the Municipal Commissioner for the City of Bombay personally, his position being recognized as one which frequently entails on him the duty of collecting subscriptions for various charitable and other objects. At the same time it is obviously desirable, in order to prevent misunderstandings, that he should be fully cognizant of the orders of Government against the employment of official agency generally for such purposes, and should refrain from any action which might possibly tend to bring subordinate officials into collision with those orders. (G. L. No. 7377, dated 10th October 1893.)

2. Arrangements having been started in a district for the formation of a society to take over the High School from Government, an appeal for subscriptions was issued by the Committee formed for the purpose. The Collector, who sympathized with the project, allowed the Mámlatdárs to circulate copies of the appeal published by the Committee and asked Government to permit the Government servants of all departments in the District to join the Committees which were being formed for the collection of funds. Government did not grant the permission asked for and doubted the expediency of allowing copies of the appeal to be officially circulated. It was observed that if the influence of the Government servants of all departments was brought to bear in the matter, it was to be feared that contributions not really voluntary would be made. The fact that the object was good and approved by the Collector was almost certain to stimulate such officials to zealous exertions for its furtherance. The co-operation of officials in such movements was calculated to retard rather than foster the growth of true public spirit while the ignorant were apt to view, and the disaffected to represent, the whole proceeding as State taxation in disguise. (G. Rs. Nos. 3894, dated 5th June 1890, and 5109, dated 21st July 1890.)

XXVII.—SUPPLIES.

1. The following Resolution was passed by Government on certain proceedings submitted by the Commissioner, Central Division, relative to the proceedings of the Mámlatdár and certain other Government officials in the Peint Táluka of the Násik District in compelling rayats to supply to them grain at a lower rate than that prevailing in the market:—

"The Commissioner's proceedings are approved and confirmed, and it should be notified that the dismissed men are not to be re-employed in the service of Government in any capacity. These officers by their own confession used their official position to make the rayats under their charge supply the fruits of their labour at rates far below their market value, and the inequity of this conduct is so obvious that the example of others is no excuse for any official concerned in it. Every person who is convicted of it should be dismissed and the evidence against employés in the Educational, Medical and other Departments should be communicated to their official superiors with this object.

"2. His Excellency the Governor in Council desires that the utmost publicity should be given to the orders of Government on this case, so that both officials and the public may understand that condign punishment will follow on the discovery of such malpractices."

(G. R. No. 3716, dated 28th June 1881.)

2. Officers when travelling in the districts ought not to leave a camping ground until they have satisfied themselves that all bills have been paid and no cause for subsequent discussion exists. (G. R. No. 7175, dated 28th November 1881.)

3. Public officers should bear in mind that the employment of public servants in making purchases, or in any private matter in which the receipt or expenditure of money is concerned, is most strictly prohibited, and that every breach of this order which is brought to the notice of Government will be severely dealt with.

It is not intended that the prohibition mentioned above should preclude officers from employing public servants to procure for them conveyance or necessary supplies while they are travelling upon duty, though in all such transactions constant vigilance is needed to prevent cheating and extortion.

(G. I., H. D., No. 121, dated 16th January 1873, and No. 895, dated 22nd May 1873; *vide* G. Rs., J. D., Nos. 425, dated 25th January 1873, and 3126, dated 5th June 1873, and G. Ms. Nos. 577, dated 31st January 1873, and No. 3404, dated 14th June 1873.*)

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* The following is an extract from an answer given by the Honourable Sir Philip Hutchins to a question asked by the Honourable Raja Udai Partab Singh of Bhinga at the meeting of the Legislative Council of His Excellency the Governor General held on 16th February 1893 in regard to the supply of provisions to Government officers on tour:—

"The attention of the Government of India has not been specially directed to the hardships alleged by the Honourable Member in his question to be suffered by cultivators and village shop-keepers owing to the system of collection by tahsildárs of supplies for Government officers on tour.....The subject is one within the province of the Local Governments to deal with, and the Government of India have no doubt that it has attracted their attention, and that in most, if not in all, provinces orders exist, in the spirit of Section 8 of Bengal Regulation, XI of 1806, requiring 'a just price for the provisions or other articles provided to be secured to the persons entitled thereto,' forbidding requisitions for more articles than are actually required, and also prohibiting the interference of the tahsildár at all where there are regular shops or markets at which the necessary supplies can be readily obtained. I may perhaps add my belief that officers on tour generally make it a rule either to pay for their supplies personally, or at least to satisfy themselves that the price of any supplies which have been procured through the tahsildár has reached the person from whom they have been obtained.

"The Government of India will, however, have great pleasure in circulating the Honourable Member's question and this answer to all Local Governments and Administrations, in order that their attention may be specially drawn to the matter, and that they may consider whether the present arrangements sufficiently provide for the avoidance of hardship to the furnishers of supplies, and, if not, in what way they should be supplemented."

XXVIII.—VOLUNTEERS.

1. From the returns supplied to Government of Europeans and Eurasians employed in different public offices and the proportions of them enrolled as Volunteers it appears that in some offices no attempt has been made by the heads thereof to encourage the Volunteer movement, while in the case of other offices the large proportion of Volunteers justifies a belief that it is in some measure due to the interest shown in the movement by the heads. The Governor in Council considers it unnecessary to dilate at length on the advantages accruing to the country from a full encouragement of the movement, or to refer to the orders that have been received from the Government of India on the subject. Heads of Offices and Departments should in particular be requested to consider whether it may not be possible so to arrange the office hours of their employés as to admit of those who are Volunteers being set free earlier on drill days, and for the purpose of taking part in reviews of troops. (G. R. No. 3018, dated 26th March 1892.)

2. Local Governments and Administrations should give their earnest attention to the subject and endeavour to increase existing Volunteer Reserve Corps and Companies and to raise new corps and companies where none at present exist, and should also impress on the Civil officers and officers commanding Volunteer Corps the necessity for taking a personal interest in the movement as it is one to which the Government of India attach great importance. (G. I., M. D., 541 B., dated 12th February 1890; *vide* G. R., M. D., No. 619, dated 3rd March 1890 and G. R. No. 2059, dated 19th idem.)

3. The mere fact of belonging to the Volunteer force, does not entitle a Government servant to proceed on field service without special permission from the head of his department. The grant of permission to any Volunteer Corps, or members of a corps, to proceed on field service rests with the Government of India, who will consider each application on its own merits and with reference to the circumstances of the time. In the case of Volunteers who are in Government employ and who desire to proceed on field service, it is necessary that the heads of the departments, in which they are employed should be consulted as to whether their services can be spared without inconvenience to the department, and without extra expense being caused to Government, beyond what would be incurred by granting leave or furlough.

Officers Commanding Volunteer Corps should, therefore, before submitting applications from members of their corps who are in Government employ to proceed on active service, ascertain from the heads of the departments to which the Volunteers belong whether their services can be spared,

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RECORDS.

1. (1) Every answer to a petition should contain so much of the points of a case as is necessary to enable the superior officers in case of appeal to form a judgment whether to accept or reject the petition of appeal.

(2) When the order of a subordinate is reversed or modified, the reasons are to be communicated to the subordinate. When the order is confirmed, a simple intimation to that effect will suffice.

(3) The petitioner is also to be informed.

(G. R., F. D., No. 561, dated 27th April 1870.)

2. In suits to which Government is not a party, the Collector of Bombay is not bound, or compellable, to allow the records of his office to be searched by the parties to the suit for the purpose of ascertaining whether these records contain documents which may be useful to them. Where documents are known to exist in those records and can be specifically described, the Collector may be compelled to produce them under a *subpœna duces tecum* unless they are privileged; and in all cases in which production can be so compelled, the Collector should give inspection and copies if asked, charging reasonable fees for the same.

It frequently happens, however, that parties are unable specifically to describe documents, though they may have just reason to believe that such documents exist and are to be found in the Collector's Office. In such cases when the Collector is satisfied that the documents sought would, if produced, be material to the case of the applicant, the Collector should allow his records to be searched, for "it is the anxious desire of Government to further the ends of justice" (see Government Resolutions Nos. 565, dated 3rd February 1846, and 6400, dated 29th August 1850). The records of the Collector frequently contain the only reliable documentary evidence of title to lands in Bombay; and it would be unjust to close them against a man whose title was impeached, simply because he was unable to point out, by date and description, the particular documents he required. Such search, however, should only be granted when the Collector is satisfied that the application is made *bonâ fide*, and should be conducted by or under the inspection of the Collector's own officers for whose attendance he should make a sufficient charge. Otherwise the records might be tampered with or abstracted, and the object of Government in allowing the search entirely defeated.

In the Government Resolutions quoted above, it is declared to be the policy of Government to allow the production of documents on its records, "which though compiled for the use of Government are nevertheless resorted to as the common evidence of the private rights of the district, or of the mutual and relative rights of Government and individuals,

such as registers, survey maps," &c. Of such documents, the Collector should also allow inspection in his office, on such reasonable terms as he may think fit. Indeed wherever production can be compelled under a *subpœna duces tecum*, the Collector would find it a safe and convenient rule to give preliminary inspection, as the result of such inspection will frequently be to diminish the number of documents required to be produced.

Under Section 77 of the Indian Evidence Act, certified copies may be produced in proof of the contents of public documents, and the Collector's records are public documents under Section 74 of the Act. In many cases a copy is as satisfactory evidence as the original; and in such cases, the Collector might well require parties to dispense with production of the originals in Court and to take certified copies. In some cases, however, there are particularities about the original which cannot be shown on a copy; and in such cases the originals should be produced in Courts.

The Evidence Act I of 1872 contains several important sections with regard to public documents. Section 76 requires that copies of public documents "which any person has a right to inspect" shall be given to that person, on payment of the legal fees therefor. It is nowhere in the Act laid down what public documents any person has a right to inspect, but in Section 123 it is enacted that "no one shall be permitted to give any evidence derived from *unpublished official records* relating to any affairs of State except with the permission of the officer at the head of the department concerned, who shall give or withhold such permission as he thinks fit." In Section 124 it is provided that "no public officer shall be compelled to disclose communications made to him in official confidence when he considers that the public interests would suffer by the disclosure," and Section 162, under which a witness summoned to produce a document must, if it is in his possession or power, bring it to Court, notwithstanding any objection which there may be to its production, does not empower the Court to inspect the document if it refers to matters of State. The head of the department, and not the Court, is thus made the judge, whether a public document is to be withheld on the ground that it relates to affairs of State. The Collector should, therefore, be careful, before allowing inspection or granting copies of documents from his records, to ascertain that the public interests are not likely to suffer by the disclosure. And in cases in which, though compelled to bring a document into Court, he considers it would be detrimental to the public service to produce it, he should attend personally to state his objection.

(Adv. Gen., No. 57, dated 30th August 1873; *vide* G. R. No. 5190, dated 16th September 1873.)

3. It is to be observed from the foregoing Resolution that it is the wish of Government that

no needless restrictions should be placed on the right of inspection of public documents. It would not be possible to define precisely what particular class of documents should be allowed to be inspected and copied, but in withholding permission the officer in charge of the records should be guided mainly by the consideration whether or not the public interests would suffer by the disclosure. As a general rule, permission to inspect a copy should not be withheld in all cases not affecting the public interests, in which had the application been made by a Court it could not have been refused. Thus, in addition to the documents referred to in Section* LXXXVII of Act VIII of 1871, parties to a suit should be allowed copies of depositions and other judicial documents which they may desire to produce in evidence. (G. R. No. 5487, dated 3rd October 1873.)†

* *Vide* Section 90 of the Indian Registration Act III of 1877.

4. If a Civil Court asks for the production in original of a public document, the officer in whose custody such document is, is at liberty to represent to such Court that its production will involve inconvenience (as in the case of a current register) and to offer to send a certified copy if the production of the original is not, in the opinion of the Court, necessary.

A public officer is only bound to furnish a certified copy, unless the original is called for by the Court (Section 76 of Act I of 1872), and the Court *shall presume* (*i.e.*, in the absence of evidence to the contrary) that such certified copy is genuine (Section 76 of Act I of 1872). But it by no means unfrequently happens that the genuineness of a certified copy is impugned or that the meaning of its contents can only be rightly gathered from a context too voluminous to be conveniently copied, or for other reasons, necessary in original.

In such cases a public officer cannot refuse to produce or cause the production of the original, if so ordered by a Court, unless of course it were protected under Sections 123 or 124, as relating to an affair of State or to communications made in official confidence.

(L. R. No. 87, dated 21st January 1889; *vide* G. R. No. 1479, dated 22nd February 1889.)

5. Under Section 171 of Act I of 1872, letters between district authorities are public documents forming a record of the acts of public authorities and as such receivable in evidence. The public generally have no right to inspect such documents, and certified copies thereof could not ordinarily be demanded under Section 76 of the Evidence Act.

23 W. R., 272.

† For rules for search, inspection and obtaining copies of maps, land registers and other records of the Bombay City Survey, and all records concerning the land or the land revenue under Section 40 of Act II of 1876, and for rules under Section 41 of the same Act regarding the production of the Bombay Collector's records into Court, *vide* G. N. dated 17th January 1877.

But they would be admissible in evidence and their production compellable by the Court in a suit against Government unless protected either—

(1) by Section 123 of Act I of 1872 as relating to affairs of State, on which point the decision of the head of the department concerned would be conclusive; or

(2) by Section 129 as expressly prepared for the instruction of the legal advisers of Government.

The expression "affairs of State" in Section 123 of the Evidence Act would not cover records or correspondence merely affecting the title of an individual to land.

(L. R. No. 970, dated 23rd June 1892; *vide* G. R. No. 5627, dated 9th July 1892.)

6. Except in the case of *unpublished* official records relating to affairs of State, which the officer at the head of the department concerned may withhold as such under Section 123 of the Evidence Act, 1872, the Court alone can decide as to the relevancy and admissibility of any document, the production of which is demanded in a suit—Section 162, Evidence Act, 1872. (L. R. No. 1526, dated 20th October 1892; *vide* G. R. No. 9607, dated 8th December 1892.)

7. No Royal Commission, no Parliamentary Committee, has "free access to the records of Government." The authority of Government to communicate or to withhold records and papers from Parliament is undoubted. Such a refusal does not entail want of confidence, but implies simply that Government are of opinion that a document is irrelevant or from its very nature intended for Government only. Commissions are appointed by Govment to institute an independent enquiry by examining witnesses, and by consulting records and such papers as Government may place at their disposal. They are not appointed to institute an enquiry into the actions or opinions of subordinate Government officers, concerning which orders have been passed by Government. Nowhere have any Government ever granted powers which would be tantamount to abdication and which would paralyse administration, because it is obvious that—in their official intercourse with Government—officers of Government frequently make communications which are intended *for Government only* and it would be on the part of Government a gross breach of confidence to divulge such communications. (G. R. No. 1678, dated 3rd March 1886.)

8. His Excellency the Governor in Council is pleased to publish for general information the following rules for inspection, search or obtaining copies of documents from the records of the Secretariat:—

1. Every application for search, inspection and obtaining copies of or extracts from the Government records shall be made in writing on plain paper. The date of receipt shall be endorsed

upon the application as also shall be the number and date of the order of the Secretary granting the same and the dates on which the requisition was satisfied, and the amount of the fee received shall be duly recorded. The name of the person who conducted the search shall also be recorded in full.

2. Copies shall be given in accordance with Article 22, Schedule I of Act I of 1879, and Schedule I of Act VII of 1870.

3. A fee of Rs. 5 for each day will be charged in every case for search and inspection when permitted by Government. In no case will less than Rs. 5 be charged for search or inspection. The search will be conducted by clerks in the Department of the Secretariat concerned.

4. Each applicant will be required to pay a deposit of Rs. 20 before search and inspection of records are allowed.

5. For every copy of a document taken from the records a fee of one rupee will be charged as a comparing fee.

6. Copying fees at the rate of one anna for every 100 words or fraction of 100 words will be charged, but if the original is in a tabular form double this rate will be charged.

7. No search, inspection or copies of documents will be given in cases where it is considered that such a course would be prejudicial to the interests of Government.

(G. N. No. 2023, dated 14th March 1889.)

9. The best arrangement for the safe custody of reclamation and other leases granted in the several districts of minor importance is to keep them in the Collectors' safes. Printed lists of these leases should be sent to the General Record Room. In the case of more important leases which will fall in after ninety-nine years, greater precautions are necessary. These should all be printed, and authenticated copies should be kept in the Secretariat, Bombay, and at the Collectors' head-quarters. (G. Rs. Nos. 2351, dated 2nd May 1879, and 9991, dated 19th December 1884.)

10. The Collectors should forward to Government lists of leases granted in their respective districts since the date of Government Resolution No. 2351, dated 2nd May 1879, to be added to the lists previously printed. (G. R. No. 6827, dated 22nd August 1885.)

11. The officials, in whose custody public documents are, are responsible for their not being tampered with, and if any tampering is found to have occurred, they are bound to show that they were not privy to and had no concern in the matter, and are not responsible for what occurred. (G. R. No. 4334, dated 30th May 1884.)

12. It is essential that the greatest care should be taken of papers sent from the Alienation Office on loan to officers for reference, &c. With a view to avoid the possibility of such papers being lost or stolen when papers are received for reference from the Alienation Office, the officer receiving the same should give a receipt for the same, keep them always in his own custody and must personally see them packed for despatch so as to be sure of the contents of the parcel or packet, and all such parcels or packets should be invariably registered. In cases where the papers applied for are not lengthy, the Commissioner may use his discretion in supplying copies in lieu of sending the originals. (G. R. No. 7003, dated 29th August 1885.)

13. Government attach great importance to the systematic indexing of the records in the mofussil kacheris, and the Commissioners should see that this work is kept up to date in the districts under their charges. (G. R. No. 1220, dated 13th February 1889.)

14. It is of the utmost importance that the orders regarding the destruction of old and useless records should be carefully and regularly carried out, as useless papers not only take up a great deal of room, but if allowed to accumulate soon get beyond the power of the ordinary establishment to put them in order. The Commissioners on their tours should continue to see that no laxity is allowed in this respect. (G. R. No. 4491, dated 21st August 1874.)

15. Generally no documents in which the Accountant-General's office may be interested should be destroyed without the assent of that officer. (G. R. No. 3276, dated 21st June 1879.)

16. As regards the classification and destruction of papers of the Forest Department, Government are of opinion that papers classed A should be kept permanently and those classed B should be destroyed after varying periods. It would be easy to mark on the bundles of B papers the period after which they should be destroyed. Before, however, the papers classed B are destroyed, lists of such papers should be submitted to the Conservators of Forests or Deputy Conservator of Forests in charge of Circles for approval. (G. R. No. 8697, dated 7th November 1895.)

Note.—The revised lists of A and B papers prescribed in this Resolution have not been printed in this compilation.

17. Lists* of A and B Famine papers have been prescribed by G. R. No. 6309, dated 27th August 1889.

18. The list* of papers pertaining to the office of Collectors to be periodically destroyed has been sanctioned by Government Resolutions Nos. 8818, dated 9th November 1892, and 2828, dated 21st April 1893.

* Not printed.

19. Lists* of Táluka, Huzúr and Village A and B papers have been sanctioned in Government Resolution No. 3479, dated 20th April 1892, and a further revision of them has been ordered in Government Resolution No. 5921, dated 10th August 1897.

20. The list* of papers in the Vernacular Branch of the Divisional Commissioner's offices to be preserved and destroyed has been sanctioned by Government Resolution No. 6897, dated 7th September 1895.

21. With the object of enabling boys attending vernacular schools to learn to read vernacular handwriting, Mámlatdárs may supply on application by school masters of Government schools a number of B list papers, taking a receipted list thereof from the school masters, who shall be responsible for them, and on duly returning them, can have a fresh supply of such papers. Care should, however, be taken that no *records* (of the A list) that are to be kept are allowed to leave the Mámlatdárs' kacheris, and that all B papers lent are carefully returned. (G. Rs. Nos. 2643, dated 22nd May 1878, and 3099, dated 19th June 1878.)

22. Masters of registered indigenous schools should be furnished by Mámlatdárs with B list papers through the kulkarnis of the villages in which the schools are situated, care, however, being taken that no records of A list papers are allowed to leave the Mámlatdárs' kacheris. (G. Rs. Nos. 7004, dated 2nd September, and 7986, dated 9th October 1884.)

23. It is essential that waste paper in Government offices should be so disposed of as to reduce to a minimum the risk of fire from its being allowed to accumulate. For this purpose it should either be collected and burnt daily by the office peons or stored in iron bins till removed. Where it is probable that the proceeds of the sale of the paper will cover the cost of the bins, the latter course should be adopted. (G. R., P. W. D., No. 295A-1037, dated 27th July 1897.)

24. The proceeds of the sale of waste paper must be credited to Government, and all charges connected with the preservation of records should be duly provided for in the budget. (G. R. No. 889, dated 22nd February 1871.)

25. Papers filed under Acts XIX of 1857, X of 1866 and VI of 1882, of such companies as have become defunct or been dissolved for over five years should be destroyed, subject only to such special direction, if any, as might be made at the time of the winding up of any company regarding the disposal of their papers under the first clause of Section 199 of the Indian Companies Act. (G. R. No. 4711, dated 20th July 1898.)

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* Not printed.

Note.—It is not intended that daftars already sorted and classed according to the old list should be resorted according to the new, but that the revised classing should apply only to records which had not already been sorted.

(G. R. No. 4645, dated 28th June 1893.)

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DIVISIONAL FOREST OFFICE
SOUTHERN CIRCLE.
WORKING PLANS PARTY II.

DIVISIONAL FOREST OFFICE
Inwd Regr. No.
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WORKING PLANS PARTY II S.C.

REVENUE OFFICERS AND SERVANTS.

PART I.—COMMISSIONERS.

1. Commissioners should give an opinion on every subject submitted to Government through them, even though it be an appointment in the patronage of His Excellency the Governor. (G. L. No. 4738, dated 19th December 1860.)

2. Although the power to grant sick leave necessitating the departure of an officer from his district has not been conceded to the Commissioners, yet His Excellency the Governor in Council authorizes them to permit the departure of officers in cases of emergency in anticipation of formal leave. (G. R. No. 4041, dated 17th September 1861.)

3. In modification of the orders contained in Government Resolution No. 1192, dated 21st March 1862, His Excellency the Governor in Council is pleased to authorize the Commissioners of Divisions to sanction applications for the grant of privilege leave of absence to gazetted officers under them for periods not exceeding 30 days* in cases where no substitute is required and no extra expense is involved. In other cases leave will be granted by Government. (G. R. No. 6834, dated 12th September 1889.)

4. All correspondence in the Revenue and Police Departments should be carried on through the Revenue and Police Commissioners, direct references being avoided as much as possible. (G. L. No. 3116, dated 8th July 1861.)

5. Commissioners are authorized—

(1) to write off outstanding balances of revenue to any extent, but all such remissions, with the reasons for them, should be reported annually to Government for its information in a tabular statement appended to the Jamábandi reports;

(2) to write off unserviceable dead-stock to any extent, but they should forward annually to the Accountant General for information a statement of the prime cost, the amount realized, and the cause of sale stated briefly;

(3) to correspond direct with the Accountant General in all cases connected with travelling allowances to Collectors, their Assistants and Deputies, Superintendents of Police and their Assistants, batta to establishments, disbursements of salaries inadvertently credited as savings, and salaries of acting officers of all grades, reference to Government being made only in the event of final differences of opinion. (G. R. No. 3116, dated 8th July 1861.)

(4) Commissioners are authorized to sanction remissions of assessment up to Rs. 1,000. If remissions on a large scale are proposed to be granted, on account of bad harvests over an ex-

* *Vide* G. R. No. 3190, dated 29th April 1895, and G. M. No. 3407, dated 6th May 1895.

tensive tract of country, the matter should be referred for the orders of Government.

(G. R., F. D., No. 720, dated 8th March 1887.)

Any order which would involve a loss or delay in receipt of revenue of a sum exceeding Rs. 20,000 should be reported at once on its issue to the Government of India.

(G. R. No. 2585, dated 27th April 1888.)

6. Commissioners are authorized to sanction, in rectification of evident errors, refunds of sums credited to Government. (G. R. No. 251, datd 21st January 1862.)

7. The Commissioner, as responsible for the entire revenue administration of his Division, is entitled to apply to any officer employed therein, for such information affecting the revenue as he may deem necessary. (G. R. No. 785, dated 25th February 1867.)

8. The sanction of the Commissioner is necessary in all cases of exchanges in lieu of land taken up for public purposes. (G. R. No. 1910, dated 24th March 1877.)

9. Commissioners have power to give Government waste land in lieu of inám land taken up for a public purpose. (G. R. No. 6825, dated 24th September 1886.)

10. Cases of grants of inám lands to village servants in exchange for that taken up for public purposes, or rendered unfit or unsuitable from any cause, may be sanctioned by the Commissioners. They may also sanction cash allowances, in accordance with the rules when no suitable lands are available. (G. Rs. Nos. 2863, dated 21st May 1881, and 3422, dated 12th May 1893, and G. R., F. D., No. 720, dated 8th March 1887.)

11. The Extra First Assistant Collector in charge Panch Maháls having requested sanction to enter certain land in Kálol belonging to one Ishwar Kuvarji as alienated, liable to a salámi of Rs. 23-8-0 out of an assessment of Rs. 43-4-0, the said holder having established his claim to hold the land as alienated, the Revenue Commissioner enquired whether in cases of that kind he had authority to order the entry of the lands as alienated. It was resolved that in such cases the Revenue Commissioner might decide the question without reference to Government. (G. R. No. 5998, dated 5th October 1877.)

12. Commissioners are authorized—

to incur expenditure for the erection of boundary marks in Government waste survey numbers;

to sanction excesses over contract grants of the Collectors up to Rs. 100 in respect of "3, Land Revenue," "6, Stamps," "7, Excise" and "32, Miscellaneous," on being satisfied that the expenditure was really unavoidable

and that every care was taken to avoid unnecessary expenditure; and

to sanction refunds of Khoti profits during attachment of Khoti villages in Ratnágiri.

(G. Rs., F. D., Nos. 720, dated 8th March 1887, and 2050, dated 30th June 1888.)

13. The power vested in the Commissioners by the foregoing order to sanction expenditure over the contract allotments within the limit of Rs. 100, should be exercised by them subject to the condition, which will be strictly enforced, that the grant for the following year be reduced by a corresponding amount. (G. R., F. D., No. 2777, dated 7th September 1888.)

14. Commissioners are authorized, in cases of mere clerical mistakes in sanads, to sanction their cancellation and the issue of fresh ones in their stead without reference to Government, except in matters beyond the scope of the Commissioner's proper authority. Sanads once issued are the property of the holders thereof, and that it was never contemplated that they should be renewed or altered otherwise than with the consent or at the instance of the holders themselves, except in the following cases:—

(1) When they refer to land which had not been surveyed and assessed when they were granted, and contain entries of areas, salámi, &c., expressly declared to be provisional only and liable to revision when the land is surveyed.

(2) When they are vitiated by some clerical error in making them out.

(3) When the land to which they relate has been entirely surrendered to or resumed by Government, in which case they should be re-called and cancelled if possible.

In other cases Government are not concerned in the renewal of sanads, though, when any changes occur which are likely to obscure the identity of land, the holders of them should be encouraged to present their sanads for endorsement or renewal if they prefer it, and are willing to pay the renewal fee. For Government purposes it is sufficient that all such changes should be duly recorded in Village Form IX, so that the identity of the land, for which the sanad was originally granted, can be readily traced through all subsequent changes of number, area, or assessment.

(G. Rs. Nos. 5589, dated 8th July 1892, and 6003, dated 16th July 1894.)

15. The Commissioner in Sind and the Divisional Commissioners are authorized to sanction refunds of forest revenue exceeding Rs. 200, and the writing off of irrecoverable balances of forest revenue up to Rs. 1,000 in each case. (G. Rs. Nos. 1361, dated 18th February 1893, and 4756, dated 10th July 1899.)

16. The Commissioners of Divisions and the Commissioner in Sind are authorized to grant leave on allowances, subject to the restrictions imposed in Article 317 of the Civil Service Regulations, to kárkuns and other Revenue subordinates for the period spent at appearing at the Lower and Higher Standard Departmental Examinations. (G. R., F. D., No. 3980, dated 24th December 1888.)

17. The Commissioner in Sind is authorized to sanction the temporary entertainment of zabits on Rs. 20 per mensem each for a period not exceeding three months, provided the expenditure can be met from grants entered in the budget estimates. (G. R. No. 9090, dated 30th November 1889.)

18. In the interests of the public administration it is desirable that each Divisional Commissioner should have his monsoon head-quarters and should reside during the rains in his own Division in place of spending at Poona five months of the year.

The head-quarters during the monsoon months of the Commissioner, N. D., should be at Ahmedabad; those of the Commissioner, S. D., at Belgaum.

(G. Rs. Nos. 9280, dated 7th December 1889, 1982, dated 17th March 1890, and 2658, dated 17th April 1890.)

19. The touring systems tentatively introduced in the Central and Southern Divisions under the orders contained in Government Resolutions, Financial Department, Nos. 3047, dated 10th November 1887, and 281, dated 31st January 1888, are to be permanently adopted.

The Commissioner, N. D., is allowed to locate his head-quarter office in a few central camps while touring in the districts of Thána, Surát, Broach and Kaira and halting at the City of Ahmedabad, and to take with him such portion of his records and office establishment as may be found to be absolutely necessary when travelling along the tract of country north of Ahmedabad and in North-East Gujarát.

(G. R. No. 9280, dated 7th December 1889.)

PART II.—COLLECTORS, ASSISTANT AND DEPUTY COLLECTORS.

(i) *Appointments, Leave, &c.*

1. In the list of Senior and Junior Collectors, the names should be entered according to date of appointment, and not according to seniority in the service. But this order should be considered as merely laying down how the list of Senior and Junior Collectors in the Civil list is to be prepared for purposes of information and not as giving directions as to promotion from one to the other grade.

Promotions from the grade of Junior to the grade of Senior Collector are to be made according to seniority in the service, not according to date of appointment to a Collectorate. The Accountant General should dispose of all questions of pay and allowances to Senior and Junior Collectors in accordance with this ruling.

(G. Rs. Nos. 4144, dated 22nd July 1875, and 6839, dated 6th December 1875.)

2. When it becomes known to the Accountant General's office that a Collector has made over charge to the Senior Assistant Collector of the District, it should enter the latter as acting as a Collector and propose the promotions consequent on such appointment in the gradation list which is submitted for the approval of Government, so that orders may be passed regarding all the changes involved without unnecessary delay. (G. R. No. 4395, dated 28th July 1881.)

3. The vacancies of acting First and Second Assistant Collectors are filled up in the gradation list of Revenue officers according to the seniority of officers, and irrespective of the districts in which they occur, and the work which the Assistant Collectors perform. (G. R. No. 6577, dated 5th November 1881.)

4. A mere re-arrangement of the work of a district among the available Assistants and Deputy Collectors does not give any of those officers claim to higher allowances, as the vacancies in the grade of Assistant Collectors are filled up under standing orders by promotion of the Senior Second Assistant and Supernumerary Assistant Collectors without reference to their duties. (G. R. No. 970, dated 11th February 1882.)

5. The Accountant General should submit two separate monthly gradation lists, *viz.*, one of Commissioners and Senior and Junior Collectors and the other of First and Second Assistant Collectors and Judges, who under the orders contained in Government Resolution, Judicial Department, No. 778, dated 10th February 1892, are to be borne on one list. The former list will be issued from the Revenue and the latter from the General Department. (G. R. No. 1751, dated 11th March 1892.)

6. Every First Assistant Collector is required to carry on the duties of the Collector when that officer is summoned to a conference, without extra remuneration. (G. R. No. 5747, dated 17th October 1873.)

7. For the first thirty days of the absence of a Collector on privilege leave one of the officers acting as Collector must lose acting allowance, and it is generally fair that that officer should be the Junior Acting Collector, although he may not personally have had any connection with, or owe anything to the departure of the officer on privilege leave. (G. R. No. 2343, dated 19th March 1885.)

8. The Bombay Government is authorized to temporarily retain in the Judicial Department the services of an Assistant Collector and to allow him to continue to act as a Supernumerary Assistant Judge instead of reverting temporarily to the Revenue Department, although no acting vacancy to which he could be appointed be available at the time, provided (1) that the period within which the expected vacancy in the Judicial Branch will occur does not exceed three months in each case from the date on which the officer concerned becomes a Supernumerary in the Judicial Department, and (2) that no promotion is allowed in the Revenue Department in place of the Supernumerary Judicial Officer concerned until he is absorbed by the occurrence of a vacancy in the Judicial Department. (G. I., H. D., No. 1207, dated 2nd September 1885; *vide* G. R. No. 8316, dated 13th October 1885.)

9. The attention of the Commissioners and Collectors is invited to Article 119 of the Civil Service Regulations. A Collector when submitting with his recommendation for its grant an application for privilege leave preferred by an Assistant or Deputy Collector serving under him should always explain how he proposes to provide for the discharge of the duties of the officer applying for leave during his absence on leave. If he is unable to make such provision with his existing staff he should report what are the exceptional circumstances in the case which render it advisable that the grant of privilege leave applied for should not be deferred until he can make satisfactory arrangements for the performance of the duties of the officer requiring the leave. In the case of an application for privilege leave preferred by a Collector, the Commissioner of the Division when forwarding it for orders should submit a similar explanation or report. (G. R. No. 3434, dated 9th May 1889; *vide* also G. M. to the Commissioner of Customs, Salt, Opium and Abkári, No. 890, dated 3rd February 1890.)

10. The Commissioner in Sind and the Divisional Commissioners should promptly report to Government all cases of grant of leave by them to Collectors and District Magistrates, and the arrangements they may make for the discharge of the duties of those officers during their absence, so that Govern-

ment can gazette the appointments of acting officers at once, and thus avoid the risk of any legal difficulties which may arise in the omission to furnish the incumbents with political, magisterial, or any other jurisdiction which under the circumstances may be needed. The Commissioners should further be directed with reference to the provisions of Section 11 of the Land Revenue Code to report the circumstances before actually granting the leave in any case in which it may be desirable that an officer other than the Senior Assistant Collector on regular duty in the district should take charge, in order that the necessary notification may be issued *beforehand.*

Officers on whom the duties of Collector and District Magistrate may devolve temporarily under Section 11 of the Land Revenue and Criminal Procedure Codes, should abstain from taking on themselves any of the functions under the Bombay Local Boards and District Municipal Acts which have been vested personally in the officer for whom they are acting until they have been formally gazetted to exercise those powers.

(G. R. No. 867, dated 31st January 1893.)

11. The appointment of Collector of the Presidency Town of Bombay is not one of the reserved or scheduled appointments under Act 24 and 25 Vict., c. 54, kept exclusively for members of the Covenanted Civil Service. (S. of S. No. 4, Rev., dated 15th February 1883; *vide* G. R. No. 2290, dated 20th March 1883.)

12. The post of First Assistant Collector, Bombay, is not a reserved or scheduled appointment. (G. M. to the Accountant General, No. 6180, dated 30th August 1890.)

13. The circumstances of the appointment of the Assistant Collector, Bombay, are peculiar. It is not a scheduled appointment, but it has been decided that it should always be held, if possible, by a covenanted Civilian, and it therefore is included in the graded appointments and has no special local *pay.* (G. R. No. 6580, dated 16th August 1892.)

14. The appointments of the Collector of Land Revenue, Customs and Opium, Bombay, and the First Assistant Collector, Bombay, should be treated not as special appointments of a particular grade, but as additions to the general sanctioned strength of Senior Collectors and First Assistant Collectors, respectively. (G. R. No. 3686, dated 5th June 1888.)

15. As a general rule, Huzúr Deputy Collectors should only be allowed privilege leave during the rains, when other Assistants can take charge of the Huzúr without interfering with the district duties of Assistants in permanent charge of districts. (G. R. No. 900, dated 22nd February 1861.)

16. All notifications issued by the Commissioner in Sind affecting the temporary transfer of Deputy Collectors should be recognized as authoritative. (G. R. No. 5961, dated 2nd December 1870.)

17. As a general rule, all promotions in the grades of Deputy Collectors will be made according to seniority, both in the case of substantive vacancies and in respect to promotions *pro-tem.* to a higher grade. It follows that any Deputy Collector appointed for the first time to a particular grade, will be placed at the bottom of the grade, and except on special occasions, every new appointment will be made to the lowest grade of all. Government, however, reserve to themselves the right on such special occasions to nominate to a higher grade any officer whose appointment to it, without his having passed through the lower grades, the exigencies of the State may render necessary. (G. R. No. 918, dated 17th February 1873.)

18. Daftardárs in Sind having been graded with Deputy Collectors, their appointments emanate from Government, who will attend, as far as possible, to the recommendations of the Commissioner, but the Commissioner may fill up mere temporary vacancies in such manner as may be necessary, the confirmation of Government being subsequently obtained. (G. R. No. 1010, dated 18th February 1875.)

19. At stations where the treasure is kept by the Bank of Bombay, the Deputy Collector at the Sadar station should be called, not Deputy Collector or 'Officer' in charge of the Treasury, but by the ordinary title borne by all such officers, *viz.*, 'Huzúr Deputy Collector.' (G. R. No. 4880, dated 26th August 1875.)

20. The Accountant General should submit every month a gradation list of Deputy Collectors. (G. M. No. 1382, dated 13th February 1884.)

21. Officers of the rank of Deputy Collectors, whose services are lent to Native States or who are detailed on other special duty, will ordinarily be considered entitled to receive substantive grade promotion according to seniority during their absence for a period of five years from the date of their deputation on special duty, but on the expiration of that period they will not receive any further promotion during their absence without the special orders of Government. (G. R. No. 6986, dated 1st September 1884.)

22. Reversions from substantive *pro-tem.* to acting appointments in the grade of Deputy Collectors should be regulated according to the merits of each case as it arises. (G. R. No. 5568, dated 11th July 1884.)

23. Deputy Collectors are ordinarily graded in the order in which they were appointed substantively to the post of Mámlatdár or Head Accountant. (G. R. No. 7995, dated 9th October 1884.)

24. The appointments of Deputy Collector and Assistant Collector are parallel appointments on the same establishment. This is clear from the nature of the pay and duties, and was specially laid down

in Government Resolution No. 3831, dated 14th October 1868. An officer can receive no extra allowance for doing the work of a fellow officer on the same establishment who does not hold a higher appointment, and a Deputy Collector discharging the duties of an Assistant Collector in addition to his own is in the same position as if he were discharging the duties of another Deputy Collector in addition to his own. He can in neither case draw any extra allowance. (G. Rs. Nos. 5990, dated 21st August 1886, and 6714, dated 9th October 1888.)

(ii) *Powers, duties, &c.*

1. Collectors are not called upon to provide districts for every Assistant sent to them, or to change the charges of their Assistants in accordance with their varying numerical strength. The charges of the First, Second and Third Assistants and Deputy Collectors once arranged are not to be altered except for important public reasons. Young Assistants attached to Collectors are to be employed under the Collector himself or under the First or Second Assistant, who ought to have more than enough work at their disposal to give an Assistant useful employment.

The distribution of the charges of Assistants will rest with the Collectors subject to the control of the Commissioner, whose notification in the *Government Gazette* may be accepted by the Civil Auditor as authority. Reference to Government will be necessary only when the Commissioner sees special reason for it.

(G. R. No. 414, dated 30th January 1860.)

2. A Collector need not always hold charge of a táluka, but he should occasionally do so if he has doubts whether any Assistant or Deputy is conducting his duties in a satisfactory manner.

He should always (unless there is special cause, which should be reported) do the jamábandi of two tálukas from different Assistants' charges.

He should take tálukas in turn (not necessarily in regular rotation), so that he may, within a reasonable time, see how work is conducted in all tálukas.

In all complicated cases, the Collector should require his Assistants or Deputies to make their reports in English, so that their work may come fully under his observation.

(G. R. No. 4305, dated 23rd August 1878.)

3. The question of the redistribution of Assistants' charges is left to the decision of the Commissioners of Divisions. (G. R. No. 2591, dated 10th May 1881.)

4. The settlement of the land and sáyar revenues of the districts should be completed, if possible, by the end of February or at the latest by the 15th of March, and the cause of delay in the settlement of any táluka should be briefly explained in the

annual reports. The period for completing the jamábandi can be extended by the Commissioners without reference to Government. (G. Rs. Nos. 161, dated 18th January 1864, 330, dated 25th January 1868, and 1824, dated 11th March 1893.)

5. The following are extracts from a memorandum by Mr. (now Sir) T. C. Hope, dated 11th December 1874, which was circulated by Government for the information and guidance of all Collectors and their Assistants:—

"3. One principal matter is the jamábandi. Before beginning the jamábandi of any táluka, I would suggest that the officer cause his kárkúns to prepare a tabular statement containing the name of each village, and the chief items of revenue for the previous year, in the vernacular, as also blank columns for similar items of the current year, and ample space for causes of increase and decrease and general remarks. As each village comes up for settlement, the officer should enter with his own hand the items of revenue as settled by him in Village Form No. 10, the causes of increase and decrease as ascertained on enquiry, and any general remarks on the state or wants of the village, the efficiency of the village officers, accuracy of the accounts, &c., which may suggest themselves. When all the villages have been gone through, a few remarks on the táluka and the settlement in general will complete the record for subsequent use by the officer himself, or any successor into whose hands it may pass. A Collector doing a jamábandi should hand over a similar record to the officer in charge of the táluka.

"4. The only other record which I would recommend is a current memorandum book, in which should be written *at the time* anything which particularly strikes the officer regarding any place, and is intended for practical use, as also any information necessary for the Administration Report, for instance:—

December 1st.—Examined the statistics of Táluka. The figures of population, resources, &c., are as under . The great increase in appears owing to and the falling off in to .

December 5th.—Completed 1st examination, and signed taleband.

December 15th.—Began jámabándi of Táluka .

January 5th.—Inspected tank at : it is much in want of repairs. The people offer Rs. 200: a grant of Rs. 300 more should be recommended in the Táluka Local Fund Budget.

January 10th.—Visited ; inspected fields and rayats' books; examined the accounts and records.

February 1st.—Visited schools at and . The first in good order. Wrote to inform the Deputy Inspector that the second was closed and the master absent without leave.

April 5th.—Held quarterly Local Fund meeting at . The figures of attendance, &c., for the past year are as under . The best members are and .

I need scarcely say that it is the duty of a Shirastedár to aid the memory of his chief, ascertaining before leaving the head-quarters of a táluka for instance that no necessary information has been forgotten, and in the case of a young officer on his first tour explaining what there is to be done.

* * * * *

"5. It should be a standing rule that nothing which can be obtained or done at a táluka at the time of the first inspection should, without definite good reason, be left over for the second, and when an officer giving over charge has violated this rule it should be the duty of the officer receiving charge to bring the fact to the Collector's notice."

(G. R. No. 53, dated 6th January 1875.)

6. At the jamábandi, lists should be obtained from the village officers of the deceased Khátedárs whose names are retained in the accounts in place of their heirs, and carefully examined. (G. Rs. Nos. 8246, dated 23rd November 1886, and 10072, dated 23rd December 1892.)

7. The orders of Government as to the completion of the jamábandi settlement at least three camps in each táluka should be strictly observed. Government must insist on this duty being carried out with a minimum of inconvenience to the village officers and their work. Where agricultural establishments have been appointed, it is especially desirable that Kulkarnis and Talátis should not be called away to any distance from their charges, and all Collectors should issue orders to ensure that village officers are not detained beyond a limited period for the preparation and disposal of the jamábandi papers. (G. R. No. 9246, dated 18th December 1893.)

8. It is hereby notified, with reference to Section 3 of Bombay Act I of 1868, published in the *Bombay Government Gazette* of the 1st December 1868 that the powers and duties of a Collector may not be conferred by a Collector on any Assistant, or Deputy Collector, who has not passed the Departmental Examination according to the Higher Standard. * * * (G. N. dated 2nd December 1868.)

9. The Land Revenue Code, Bombay Act V of 1879, is an Act passed 'to consolidate and amend the law relating to Revenue Officers' as well as the

law relating to the assessment and recovery of land revenue. Chapter II of the Code deals with the 'constitution and powers of Revenue Officers,' and Section 10, which occurs in that chapter, lays down that an Assistant or Deputy Collector in charge of tálukas shall, subject to appeal, perform all the duties and exercise all the powers conferred upon a Collector of a district by the Code or 'any other law at the time being in force,' so far as regards the tálukas in his charge; but authority is given to the Collector to withdraw any duties or powers that he thinks fit from any Assistant or Deputy.

There is no ground for limiting the meaning of the words 'or any other law at the time being in force' by holding that only laws relating to land revenue are meant. If this had been intended, the Legislature would have employed language which would have made such intention clear. The intention of the words actually used is that, in his tálukas, the powers and duties of an Assistant or Deputy Collector shall be the same as are conferred or imposed by any law upon the Collector, subject always to a right of appeal to the Collector and to the power of the Collector to direct his Assistant or Deputy not to perform certain duties or exercise certain powers.

The Local Boards Act has been passed by the Legislature with a knowledge that this was the general law, and as it has not thought fit to enact that the Collector's duties and powers under that Act shall not be performed or exercised in their respective tálukas by his Assistants or Deputies, the general law applies to the Collector's functions under the Local Boards Act.

(L. R. No. 1461, dated 28th October 1884; *vide* G. R. No. 8718, dated 5th November 1884.)

10. Collectors should have no difficulty in deciding what powers conferred upon the Collector by Act I of 1884 they should reserve to themselves. The powers under Sections 64 and 65 should be so reserved. (G. R. No. 8718, dated 5th November 1884.)

11. It is the duty of the Collector of the district and the Commissioner of the Division to make themselves acquainted with all the material wants of the Collectorates entrusted to their charge. They should then carefully consider whether the wants ought to be supplied by the use of the Local Funds, or by contributions from the Imperial Treasury. This being determined, specific proposals, supplemented by plans and estimates, should be forwarded to Government. The necessity of the works and the best method of carrying them into effect would then be carefully considered. (G. R. No. 1329, dated 20th March 1871.)

12. Government have in their Resolution No. 5091, dated 12th October 1871, paragraph 6, clause *b*, issued the following instructions to Assistant Collectors *apropos* of the preparation of their annual

reports:—"Every Assistant is at the time of doing jamábandi or examining records, &c., to keep in his own hand notes of the results and the statistics necessary for his report. All such notes are to be handed over on a transfer, and the fact that all materials necessary for the report up to date have been so transferred is to be mentioned in the usual report of giving over and receiving charge."

No such orders exist with reference to *Collectors*; but it is considered desirable that similar instructions should apply to those officers as well. Copies of the following circular of the Government of the Punjáb, No. 25-3793, dated 9th November 1878, directing that every Deputy Commissioner who shall have been in charge of a district for more than a year, shall, on leaving it, record for the information of his successor a memorandum of all important points connected with the administration of the district, are circulated for the information and guidance of Commissioners and Collectors:—

"A large amount of valuable information is lost to the Government for administrative purposes from the fact that Deputy Commissioners, leaving their districts on furlough, transfer, or retirement, make over charge to their successor without giving any memoranda on the various matters of importance with which they have been long officially connected. Consequently, the newcomer has to discover for himself the facts regarding every branch of the administration which might have been more conveniently collected and placed on record by the officer who had long been in charge of the district.

"2. The burthen of the duties of the new District Officer is thus largely and unnecessarily increased; it is long before his knowledge of the district becomes such as to enable him to control it efficiently, while all continuity in administration is apt to be lost.

"3 The Honourable the Lieutenant Governor is accordingly pleased to direct that every Deputy Commissioner who shall leave a district, of which he has been in charge for more than a year, on transfer, furlough, or retirement, shall record, for the use of his successor, a carefully drawn and exhaustive memorandum noting all points of which it is important that his successor should be informed.

"4. It may hereafter be possible to note in more detail the subjects to which attention should be specially directed in these memoranda; but I am here principally to note the working of the Police; the manner in which the incidence of the land revenue assessment affects the district; the portions which require particular care on the occurrence of drought or high prices; any special offence to which any portion of the ordinary population or criminal tribes of the district are addicted; and the working of Municipal and District Committees.

"5. In addition to this, should be carefully recorded the names and character of the more important native gentlemen or headmen of the district; their activity or supineness in the suppression of crime, and any special services which they may be fitted to render to the Government in case these should be required of them. Existing rules provide for a record of the qualifications and services of the ministerial officers of a district, and this record must be duly kept up.

"6. Commissioners are requested to ascertain, before a Deputy Commissioner leaves a district, whether the

memorandum now prescribed has been prepared, and should satisfy themselves that it contains the information required in sufficient detail."

(G. R. No. 2857, dated 31st May 1879.)

13. It is the duty of Collectors to insist on their Assistants keeping their notes in a full and complete manner. (G. R. No. 1265, dated 11th March 1874.)

14. Commissioners should take measures to ensure references from Government meeting with prompt replies.

Collectors should at once furnish replies to references which do not require any kind of labour or research, and the information necessary to reply to which can be extracted at once by a clerk from the Accounts and Records.

In matters requiring careful consideration valuable time should not be lost by calling for opinions in an indiscriminate manner. Opinions should only be called for from those officers likely to give useful ones.

Great attention should be paid to the punctual transmission of periodical reports. Collectors should invariably keep a list of such reports by them, and see that they are regularly despatched.

Before a petition reaches Government it has, as a rule, been reported on both by the Assistant Collector and the Collector. All reports of this nature should be written by the transmitting officer in his own language. The Assistant or Deputy, in reporting on a petition to the Collector, should do so in English, and, if possible, after having given the petitioner an opportunity of personally stating the particulars of his case. The Collector should, on appeal, record in English his reasons for confirming or annulling the decision of his Assistant or Deputy; and in the event of a further appeal being made to the Commissioner, the Collector should transmit the record of proceedings with a report in English. By this means there will be a guarantee that each officer has understood the merits of the case, and the Commissioner will, as a rule, have by him the means of at once replying to any petition referred to him by Government.

(G. C. No. 4283-A., dated 5th October 1869.)

The orders in Government Circular No. 4283-A., dated 5th October 1869, are applicable to all revenue and miscellaneous petitions.

The decisions passed in the first instance by the Assistant are generally communicated to the Mámlatdárs, and are frequently on trivial matters; they may, therefore, be recorded in the vernacular. In important or complicated cases, where the decision is likely to be appealed against, the Assistant will generally find it most convenient to record his judgment in English in the first instance, and send a translation of it to the Mámlatdár. This is a

matter that must be left to the discretion of the Assistant.

But in reporting on a petition in appeal to the Collector, the Assistant must do so in English.

(G. R. No. 4920, dated 12th November 1869.)

15. A Collector or his Assistant may with the concurrence of the Commissioner be absent from his district for two or three days at a time; but the Commissioner must see that this indulgence is not granted too often. This does not apply to public holidays. (G. R., F. D., No. 5948, dated 27th November 1871.)

16. Collectors should submit their reports, &c., to Government in all cases through the Commissioner of their Division, except when specially directed to address Government direct. Reminders to the Collectors are not to be sent to them direct from the Secretariat. (G. R. No. 784, dated 7th February 1877.)

17. The position of Revenue officers in charge of districts gives them special facilities for stimulating the progress of education and examining into the state of primary schools, and Government are aware that a good deal has been done in this respect. And, in consideration of the success which has attended these voluntary efforts, Government will not issue authoritative instructions on the subject. Government will view with marked approbation the exertions of any officer who gives special attention to this particular duty. The Director of Public Instruction should notice in his annual report the cases in which individual members of the service have given effective support to his Department. (G. R., E. D., No. 89, dated 10th February 1871; *vide* G. M. No. 483, dated 14th idem.)

18. Government have never made the examination of schools by Assistant Collectors compulsory, as the zeal of those officers has hitherto rendered any such order unnecessary. His Excellency in Council is quite content to leave matters on their present footing. (G. R. No. 6825, dated 24th December 1874.)

19. Collectors have authority—

(1) to write off articles of unserviceable deadstock the prime cost of which did not exceed Rs. 100;

(2) to appoint all their own office people (except the Daftardár, Shirastedár, Head Accountant, and Huzúr Treasurer,) all Mahálkaris, and all acting or officiating (but not probationary) Mámlatdárs *;

* "The power of appointing Mámlatdárs, whether acting or substantive, vests, I think, under Sections 12 and 20 of the Code, in the Commissioners alone. A subordinate who takes charge of a Mámlatdár's office under Section 15 should do so, I think, in accordance with orders issued from time to time by the Collector designating the subordinates who should take charge on the occurrence of sudden and temporary vacancies and not

(3) to grant leave of all kinds, in accordance with the existing rules, to the extent of six months to all officers whom they have the power to appoint;

(4) to disburse their "discretional allowances" (for public works) as they think fit;

(5) to sanction contingent expenditure up to Rs. 50 in each case;

(6) to discharge all village officers who are not hereditary, appeal lying to the Commissioners.

(G. L. No. 3116, dated 8th July 1861, and G. R., F. D., No. 311, dated 10th March 1869.)

20. The appointment of peons and talátis rests with the Assistant or Deputy Collector in charge of the táluka. (G. R., F. D., No. 595, dated 20th May 1867.)

21. Collectors are authorized to write off outstanding balances of revenue up to Rs. 100 in each village in one year. This is applicable to balances on account of any items of revenue over the levy and collection of which they exercise a control and for which they are responsible. (G. L. No. 3116, dated 8th July 1861, and G. R. No. 685, dated 4th March 1863.)

22. Collectors are authorized to grant remissions of assessment on account of loss by fire to the extent of Rs. 50 in each case. This authority has reference to each individual who has suffered loss. (G. Rs. Nos. 1054, dated 26th February 1874, and 4431, dated 19th July 1877.)

23. Collectors should see that no remissions are granted without a careful scrutiny in each individual case. (G. R. No. 2916, dated 5th June 1880.)

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generally by express appointment; and such subordinates, whether expressly nominated or not, should, I think, subscribe themselves as 'in charge of the Mámlatdár's office' and not as 'Acting Mámlatdár.'

"The Commissioner, C. D., informs me that it has been the practice hitherto to leave to the Collectors the power of nominating Acting Mámlatdárs for short vacancies, like the one in the present instance, which is for three months, and Government Resolution No. 3116, dated 8th July 1861, is quoted by his Assistant as the authority under which Collectors thus appoint Acting Mámlatdárs. This Resolution can of course not prevail against the enactment of the Revenue Code, which limits the power of appointment to the Commissioners, and I am of opinion that all appointments of Mámlatdárs, whether substantive or acting, must be made by the Commissioners and gazetted. When this is done it will be unnecessary, in accordance with Government Resolution, Judicial Department, No. 3339 of 18th May 1883, for Acting Mámlatdárs' powers under Bombay Act III of 1876 to be gazetted; and if subordinates take charge temporarily only of Mámlatdárs' offices as is intended by Section 15 of the Code, it will hardly ever be necessary or expedient that they should be invested with these powers. The adoption of the above views need not cause any great alteration in the present practice. For short vacancies, the Commissioners might still accept the Collectors' nominations without question, but should gazette them as appointments made by themselves."

(L. R. No. 1177, dated 30th August 1883; *vide* G. R., J. D., No. 6825, dated 2nd October 1883.)

24. Collectors are authorized to make refunds up to Rs. 100 in the following cases :—

(1) Assessment levied, at five or ten times the ordinary rates, on lands unauthorizedly occupied, and which on appeal to the Collector or Commissioner is remitted.

(2) Assessment levied on lands which are declared alienated by the Commissioner.

(3) Over-collections made by the village officers. The Collectors should, however, forward to the Commissioner of their Division a half-yearly statement of the refunds they may make without obtaining his sanction.

(G. R. No. 5246, dated 1st December 1869, an G. R., F. D., No. 720, dated 8th March 1887.)

25. Collectors are empowered to write off t arrears of judi leviable from watandárs up to t same extent as prescribed in the case of arrears d from ordinary revenue defaulters. Commissior are likewise authorized to grant remissions of item of revenue in cases in which they may ex Rs. 100. The returns of remissions should inc remissions of judi. (G. R. No. 6862, dated September 1883.)

26. Authority may be delegated to the Coll's to grant refunds of over-collections made and dited to Excise to the extent of Rs. 100 in each G. R. No. 8543, dated 10th December 1891.)

27. Assistant and Deputy Collectors are aor-ized to grant refunds of over-collections of rue for current or previous years up to Rs. 50. R. No. 1037, dated 7th February 1891.)

28. Assistant and Deputy Collectors are aor-ized to sanction refunds of Local Fund Cess to Rs. 10.

The Accountant General should pass refs of Land Revenue and Local Fund Cess for su not exceeding Rs. 10 on vouchers signed by the uzúr Deputy Collectors.

(G. R. No. 4581, dated 26th June 1893.)

29. Contingent bills of the Collectors d not be countersigned by the Commissioners of visions and the Commissioner in Sind. Such bill ay be countersigned by the Collectors and sen to the Accountant General for audit. (G. I F. D., No. 6541, dated 12th November 1874; *de* G. R. No. 6125, dated 21st idem.)

30. Collectors are authorized to sanctio, according to fixed rules, village expenses in surveyed districts, and the same, until the introduction of the revenue survey, in the case of villages in unsurveyed tracts lapsing to Government, or otherwse falling under their direct control. (G. R. No. 1037, dated 7th February 1891.)

31. Birth and death registers should be compared with each other and scrutinized each month

as they are received and promptly tested by the district authorities. (G. R. No. 4607, dated 30th August 1879.)

32. Advances for the purchase of property under Section 325 (*c*) of the Civil Procedure Code should be debited to the Collector under advances repayable pending adjustment by re-sale. The amount of advances when necessary should be reported periodically to the Commissioners. (G. Rs. Nos. 2701, dated 14th May 1881, and 6093, dated 15th October 1881.)

33. The Legislature does not contemplate the exercise by the Collectors, for the purposes of Sections 22 and 29 of the Dekkhan Agriculturists' Relief Act, of the powers of a Civil Court in compelling the attendance of parties and witnesses and the production of documents, and any rule framed by Government conferring such powers would be *ultra vires*.

It seems to be the intention of the Dekkhan griculturists' Relief Act that the Court should dicate in its order to the Collectors, under Section or 29, the property which he is to take into his ssession. This is inferred from the fact that the llector, acting as he does as a ministerial officer of Court, has no judicial powers conferred upon to enable him to ascertain what property does oes not belong to the judgment-debtor or insolvor whether he is entitled to possession or not.

L. R. No. 1507, dated 21st November 1883; *vide* R. No. 9107, dated 12th December 1883.)

. Collectors are authorized to grant privilege le to Head Accountants and Huzúr Treasurers seng in their respective charges. (G. R. No. 3785, da 31st May 1890.)

. Collectors have power to introduce Part II of Village Sanitation Act of 1889 into villages wit t the previous sanction of the Commissioner, when of course take such steps as he may consider necary to enable him to exercise the power of cont conferred on him by Section 6 of the Act. (G. No. 680, dated 30th January 1892.)

36 After consideration of the various inconvenienc arising from the appointment of Collectors underection 504 of the Civil Procedure Code to be Receivers in a greater number of cases than they can proper attend to, and in cases in which their appointmnt is not likely to be beneficial, the following rul have been prescribed for the guidance of Collects in accepting or declining such appointments :-

"1 Collectors shall only consent to act as Receiers under Section 504 of the Civil Procedure Cde in as many cases as they are from time to tim of opinion they or, subject to their supervision, their subordinates can properly attend to, and shall exercise their discretion as to what cases they shall consent to act in.

"2. They should decline to act in any case in which previous to their appointment they have not been consulted by the District Court as to their willingness to act.

"3. They should decline to act in every case in which, after enquiry, they find—

(*a*) that the estate is of insignificant value: or

(*b*) that, if they accept the office, no sufficient provision will remain for the support of the judgment-debtor and his family during the management; or

(*c*) that owing to the property being an undivided share, or for any such reason, the management will probably be attended with litigation or serious complications and difficulties of which it would be unreasonable to throw the burden upon the officers available for the management;

(*d*) that a more satisfactory method of dealing with the case would be for the Court to transfer execution of the decree under Section 320 of the Civil Procedure Code, if that section is applicable; or

(*e*) that the case is one to which the provisions of Section 326 of the Code ought to be applied, and to which they propose to apply those provisions.

"4. They should accept the office, as a rule, when the judgment-debtor is a person of rank and position, or the descendant of such a person, and there is reasonable hope of the management of his attached estate conducing to his advantage, and the judgment-creditor consents to a reasonable allowance being made out of the proceeds for the maintenance of such judgment-debtor and his family during the management, if he has no other sufficient means of support."

(G. R. No. 3913, dated 22nd May 1883.)

37. The appointment of a Collector as Administrator under Regulation VIII of 1827 is not made in his official capacity. On this point, the following decision passed by Sir M. Westropp, C. J., and F. D. Melvill, J., (reported at page 320 of the Bombay High Court Printed Judgments for 1880) is relied upon:—

'Regulation VIII of 1827 does not contemplate the appointment of a Collector as the Administrator of the estate of a deceased person in his official capacity as Collector, whereas Act XX of 1864 does provide for the appointment of a Collector, in his capacity as such, to be the Administrator of the estate of a minor. The Collector can be appointed Administrator under Regulation VIII of 1827 simply as any other individual may be appointed under that Regulation. The circumstance that, in the certificate of appointment he has been described merely as the Collector of Kaira,

does not alter the case. The Court must be regarded as having appointed him Administrator in his individual capacity. It had not any power under the Regulation to appoint him in a quasi corporate capacity. If the Collector, originally appointed, was succeeded by another gentleman as Collector, the latter would not be warranted in acting as Administrator of the deceased without a revocation of the grant to the present Collector, and a fresh appointment of his successor as Administrator. * * * * * * We hold that the circumstance, that the Administrator appointed in the present case under that Resolution is the Collector, does not deprive the Subordinate Judge of jurisdiction.'

There is no provision in Regulation VIII of 1827 *requiring* the Collector to take charge of, and administer the property of a deceased person as is contained in Section 11 of the Act XX of 1864 relating to estates of minors. It is no part of a Collector's *duty* under Regulation VIII of 1827 to administer such estates, and Government are in consequence in no way bound under that Regulation to allow the Collector to do so. If Government do allow him to do so, Government are no doubt entitled to charge the estate for all services performed by him or his official subordinates in that connection. It is undoubtedly open to Government to direct Collectors to decline in any case or class of cases to act as Administrators. But Government deem it unadvisable to leave it merely to the discretion of an individual officer, either to accept or to decline the appointment. If, however, there are special circumstances which in any case render the management of an estate by the Collector inexpedient, it is open to him to represent his difficulties to the Court in view to his appointment being revoked.

(G. R. No. 2527, dated 11th April 1890.)

38. Looking to the wording of Section 9 of Regulation VIII of 1827 * it seems exceedingly improbable that a Collector appointed thereunder as Administrator has any power to alienate the *corpus* of the estate under his administration. The section does not appear to contemplate that the person appointed under its provision should exercise the full powers of an owner in dealing with the estate. He is not appointed to administer the estate, but merely as an Administrator for the *management* thereof. He is spoken of as 'an Administrator *in charge*' only, and he may, on the right of succession being determined, be directed 'to *deliver over the property* with a full account of all receipts and disbursements.

The Collector is not appointed in his official capacity, and his successor in office would not, as such, be warranted in acting without a revocation of the

*A Regulation to provide for the formal recognition of heirs, executors and administrators, and for the appointment of administrators and managers of property by the Courts.

original appointment and a fresh appointment in his favour.

(L. R. No. 1788, dated 29th December 1892; *vide* G. R. No. 4095, dated 6th June 1893.)

39. An Assistant Collector is not to be put in charge of a treasury until he has passed at least one Departmental Examination, and the Collector has explained to him personally the details of the supervision required in superintending the daily transactions. (G. R. No. 3625, dated 26th July 1871.)

40. A District Deputy Collector is not qualified for the duty of Treasury officer until he has passed the Departmental Examination according to the second standard. (G. R. No. 3870, dated 8th July 1873.)

41. The object of Government in requiring a Junior Assistant Collector to discharge the duties of Treasury officer is not to enable him to pass examination, but to afford him experience of the control exercised by the Treasury officer over the accounts, receipts and payments of a whole district, and impress upon his mind the practical working of the account system and financial rules of which he has acquired a knowledge from books. The suggestion that an Assistant Collector could learn all that is necessary without being placed in actual charge of a treasury, does not commend itself to the Governor in Council, who considers on the contrary that, by attaching responsibility to the discharge of his duties of an office, the payment of proper attention thereto is most effectually secured. A treasury ordinarily* consists of two departments, that of the accounts and that of the cash. It is intended by Government that a Junior Assistant Collector should in such cases be placed in actual charge of both departments and discharge *all* the duties of Treasury officer. In the discharge of those duties he will be aided by the Deputy Collector in permanent charge. (G. R. No. 1861, dated 8th March 1889.)

*(*i.e.* except where the Bank of Bombay manages cash transactions.)

42. As it is not possible in Poona to put an Assistant Collector in charge of the Cash Department, in future Assistant Collectors in that district should attend the treasury in some other district with a view to their qualifying for the necessary certificate under the rules for the examination of junior Civilians. (G. R. No. 2749, dated 11th April 1889.)

43. The intention of the Resolution of the Government of India, No. 355,* dated 18th January 1882, was that full responsibility should primarily attach to the Assistant Collector for all the duties

* Extracts from the Resolution of the Government of India, Department of Finance and Commerce, No. 355, dated 18th January 1882; *vide* G. R., F. D., No. 469, dated 9th February 1882:—

he discharges *quâ* Treasury officer during his period of charge 'in training.'

"His Excellency the Governor General in Council is pleased to direct—

1st.—That no Covenanted Civil Servant (including Military and Uncovenanted Officers in the Commissions of Non-Regulation Provinces) shall be placed in charge of a district treasury, except for the purpose of training as provided in paragraph 7 of this Resolution, or as a strictly temporary measure, pending the arrival of a Deputy Collector (or Extra Assistant Commissioner) appointed to the post.

2nd.—That all special emoluments accompanying in any locality the charge of a treasury shall cease from April 1st, 1882. If the amount of these should, in any province, be considerable, it may be specially reported by the Local Government when replying on the subject of revision of salaries to the letters from the Department of Finance and Commerce, dated 28th December 1881.

3rd.—That the charge of district treasuries shall be entrusted to Deputy Collectors, but may be combined with such definite charge of magisterial, revenue, municipal, or other work as may not be incompatible with the efficient performance of the primary duty of treasury administration.

4th.—That the Deputy Collectors entrusted with the charge of treasuries shall be, as far as possible, officers selected from among the whole body of Deputy Collectors for acquaintance with, or aptitude for, accounts which they may have evinced, and that, though rising in the general graded list of Deputy Collectors, they shall ordinarily be employed on treasury duty at one station or another, and thus gradually become the trained and experienced agency which is desired. Sub-divisional treasuries, which are peculiar to the Lower Provinces, may, under the same general principles, be placed in charge of Deputy Collectors or of officers of the Sub-Deputy class, as to the local authorities may in each case seem expedient. It will be distinctly understood that officers in charge of treasuries should not be in any inferior position, as regards prospects of promotion, to others in the graded list who may be differently employed, and that efficiency in treasury management shall not be overlooked.

"6. The appointment of young Civilians, and of supernumerary and probationary Deputy Collectors, who have not passed all or any of their examinations, appears to have been a fruitful source of laxity and irregularities on the part of subordinate officials. His Excellency the Governor General in Council directs that this practice may be discontinued, and that (except as provided in paragraph 7) no Deputy Collector remain hereafter in charge of a district treasury unless he has passed the departmental examination according to the higher standard, and has also been not less than three years in the service of Government. (G. I., F. & C., No. 550, dated 2nd February 1883; *vide* G. R. No. 625, dated 14th idem.)

"7. In order to ensure a better acquaintance with the system of treasury accounts, and of the revenue accounts which in some provinces are an important contributory to the accuracy of the latter, His Excellency the Governor General in Council is pleased to direct—

1st.—That examination in treasury and local fund accounts and in departmental revenue accounts shall form a part of the test obligatory on all Assistant and Deputy Collectors or other officers at the departmental examinations according to both the lower and higher standards. The scope of the questions at the former will necessarily be somewhat elementary, but at the latter the candidate should be required to exhibit a satisfactory general acquaintance with the whole system of accounts as prevailing in the province in which he is employed. A paper of questions on treasury and local fund accounts, set by the local Accountant General or Comptroller, should form a part of the examination under each standard.

There is, however, no express decision either in the Government of India orders quoted or elsewhere as to who should have custody of the keys, and the orders of the Government of India seem certainly by implication to exact responsibility for 'general supervision' from the 'Deputy Collector ordinarily in charge or some other competent officer on the spot.' It is therefore inferred that the Deputy Collector's responsibilities do not cease in respect of either the Treasurer's or the Accountant's Department when a Junior Civil Servant is posted to treasury work for the purpose of training. So far as the custody of treasure, stamps, &c., is concerned, the safest and simplest course would be for the keys to be always retained in the custody of the officer in permanent charge of the treasury, the Junior Civilian being required to be present when the treasury is opened or locked up.

It is no doubt desirable that the work of the Junior Civilian should be reviewed by the Deputy Collector in charge of the treasury so as to prevent fraud, mistakes and irregularities. The Deputy Collector should initial all documents of value or importance in token of his examination, after they have been passed by the Junior Civilian. Payment orders should be signed by the Junior Civilian first, but before the vouchers are actually paid, they should be initialled by the Deputy Collector. In every case the Junior Civilian should originally dispose of all treasury business as if he were in independent charge, and only after it has passed through him should it go to the Deputy Collector for review, except in petty cases in which the Assistant Collector will be solely responsible. This order of procedure should not be allowed to be reversed; otherwise there would be a tendency on the part of the Junior Civilian to sign documents on the security of the initials of the Deputy Collector.

Vernacular correspondence with officers in charge of the sub-treasuries should be conducted by the Huzúr Deputy Collector.

(G. R. No. 7645, dated 7th November 1891.)

2nd.—That every 'Covenanted' Officer, or Deputy Collector, shall, until he has passed the higher departmental examination, be placed for purposes of training, in charge of a district treasury under the general supervision of the Deputy Collector ordinarily in charge, or some other competent officer on the spot for a period not less than six weeks or more than two months in each year. A certificate from the Collector of the District, that the officer in training has, under these provisions, duly attended to, and satisfactorily discharged the duties of Treasury officer shall be indispensable to the examinee being declared to have passed any departmental examination.

"8. (With reference to the inspection of treasuries, His Excellency the Governor General in Council trusts that, under the provisions of the last preceding paragraph, executive officers of all grades will gradually become more competent to perform the duty of inspecting treasuries. This duty is of the utmost importance, and is clearly defined in the Resolution No. 1796, dated 24th July 1880, which is to be considered as still in full force.) Collectors of Districts are not to consider that by the improvement of the arrangements for the immediate charge of treasuries their own responsibility is in any sense diminished."

44. It is desirable that all Junior Civilians should obtain a general knowledge of the details of the operations of the Survey Department preparatory to the introduction of a survey settlement, and with a view to their attaining such knowledge, Collectors should each year in the month of June, so long as survey operations are in progress in their districts, communicate to the Superintendent of Survey the names of any officers of less than 7 years' standing who require to be instructed; and the dates from which to which their absence from their ordinary duties can be most conveniently spared, and the Superintendent will then name the establishments to which they should be attached.

Survey establishments work in the field from about the beginning of November until the end of May, and during this field season the junior officers referred to should be present with a measuring establishment for about a fortnight, and with a classing establishment for about a month; within these periods a fair knowledge of the practical nature of survey operations should with ordinary attention be easily acquired.

To connect the field operation with the settlement papers it is desirable that the junior officers in question should attend at the office of a measuring and of a classing Assistant for a few days during recess season and go through the complete papers of one or two villages; two or three days would be sufficient for this, and they would then be entitled to a certificate of general knowledge of the practical part of survey operations which will be granted by the Superintendent of Survey.

(G. Rs. Nos. 4957, dated 27th August 1881, and 5984, dated 11th October 1881.)

45. If a Junior Civilian under 7 years' standing is employed on revenue duties in any district in which a revenue survey establishment is working in connection with original or revision settlement, or in any district within a reasonable distance from or within easy access of such revenue survey establishment, he shall be required to avail himself of the opportunity of acquiring a practical knowledge of the operations of the survey by joining the officer in charge of the establishment and working with him for such short period as may be prescribed in each case.

(2). On or before the 31st October in each year the Superintendent of Survey shall address the Collector of each district to which his survey charge extends, informing him of the locality in which each establishment will be working, the period during which it is likely to be employed in that locality, and the name of the officer in charge.

(3). If more than one measuring or classing establishment be employed in the same district at the same time, the Superintendent shall intimate to the Collector the name of the Assistant in charge who, in his opinion, is the most experienced and best fitted to impart instruction.

(4). The period for which a Junior Civilian shall be attached to a measuring establishment shall ordinarily be one fortnight. In the case of a classing establishment it shall not be less than one month.

(5). The Collector of the district in which the Junior Civilian is employed shall make arrangements to relieve him of his ordinary duties for the prescribed period. It shall be his duty to instruct the Junior Civilian as to the particular establishment he should join, and to fix the date on which he should be relieved of and should return to his ordinary duties.

(6). After the prescribed course with either a measuring or classing establishment has been completed, a certificate in the Form A appended shall be prepared by the Assistant Superintendent in charge and forwarded to the Superintendent of Survey for countersignature. It shall be the duty of the Superintendent to satisfy himself as far as possible that the certificate is correct and that the time passed with the survey has been profitably employed.

(7). The Junior Civilian shall ordinarily be required to obtain a certificate of having acquired a knowledge of measuring with a measuring establishment before he shall be attached to a classing establishment. If, however, there be no measuring establishment but only a classing establishment employed in the district, the opportunity of learning classification of soils should on no account be lost.

(8). An account of the time spent with a survey establishment and how it was occupied shall be added to the Assistant Collector's annual administration report. The annual administration report of the Collector shall also contain full information as to how the orders of Government on this subject have been carried out.

(9). An annual return of all certificates granted during the year shall be forwarded by the Superintendent to the Survey Commissioner for communication to Government. The return shall be in the Form B appended, and shall be forwarded so as to reach the Survey Commissioner not later than the 15th July of each year.

(*Note.*—It is not the intention of Government that the Junior Civilian should be required to become either a skilled measurer or classifier of soils, but it is their wish that he should obtain such a general knowledge of the methods of procedure in each case as will enable him fully to appreciate the settlements which result and to subject them to intelligent criticism. To attain this end it is not advisable that Junior Civilians should be required to join Assistant Superintendents of Survey whose establishments are employed upon exraordinary duties such as bend-demarcation in Gujarát or breaking up of 'warkas' numbers in Ratnágiri: they should only join establishments which are engaged in field work directly preceding original or revision settlements.)

APPENDIX A.

Form of Certificate.

I, A. B., Assistant Superintendent, Revenue Survey, do hereby certify that Mr. C. D., of the Bombay Civil Service, has been attached to the E Establishment of this survey for a period of days from the to the , both days inclusive, during which time he has accompanied me times to take tests and that he has acquired a fair practical knowledge of the measuring (or classing as the case may be) operations of the revenue survey and of the circular orders relating thereto.

(Signed) A. B.,
Assistant Superintendent
Revenue Survey.

Countersigned.

Superintendent, Revenue Survey.

APPENDIX B.

Statement of Certificates granted by the Superintendent, Revenue Survey, to Junior Civilians who have been attached to the Survey during the year ending 30th June 188 .

No.	Name of Junior Civilian.	Appointment held by Junior Civilian.	To what Survey Establishment attached.	Name of officer in charge of the establishment.	Whether employed on measuring or classing.	Date of issue of certificate.	Remarks.
1	2	3	4	5	6	7	8

(Signed)
Superintendent, Revenue Survey.

(G. R. No. 4958, dated 27th August 1881.*)

46. Junior Civilians who appear for their higher departmental examinations should not be required to produce the certificates mentioned in the rules sanctioned by Government Resolution No. 4958, dated 27th August 1881, showing that they were attached to

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*Junior Civilians under instruction in survey operations are regarded as temporarily transferred to the Survey Department, and as such are subject to the provisions of Article 1161 of the Civil Service Regulations, under which the Survey Commissioner exercises the powers of a Local Government to exempt officers under him from the operation of Article 1159, for their halts in excess of 10 days, after satisfying himself that the conditions of that article have been fulfilled. (A. G.'s memo. No. G. A.-1412, dated 23rd August 1895; *vide* G. R., F.D., No. 3074, dated 7th September 1895.)

the establishment of an Assistant Superintendent of Survey, &c. (G. R. No. 3265, dated 26th April 1883.)

47. A Junior Civilian should not be required to obtain a practical knowledge of classification and be attached to a revenue survey classing establishment for this purpose under the rules sanctioned by Government Resolution No. 4958, dated 27th August 1881, until he has been in revenue charge of a táluka or tálukas for twelve months and has acquired a knowledge of land revenue administration and work. (G. R. No. 8238, dated 8th November 1883.)

48. Measuring and classing are two distinct operations, and an officer cannot learn both simultaneously. It is not material that a Junior Civilian should have had revenue experience and been in charge of tálukas before he learns measuring, which is a simple technical operation. (G. R. No. 10405, dated 24th December 1885.)

49. In districts where there may be only one Assistant Collector, the Commissioners should consider the merits of each case, and where they consider the disadvantage resulting from the absence of the Assistant to outweigh the advantage of the special knowledge gained, they are authorized to excuse the Assistant from joining a survey party. (G. R. No. 7125, dated 16th October 1891.)

50. The Native Assistant to the Commissioner is the confidential adviser to the Commissioner in matters relating to the character and qualifications of the numbers of native officials subordinate to the Collectors. It is his duty to advise on complicated questions relating to the tenures and customs of the country; and he has to see, by personal examination, when on tour with the Commissioner, that the vernacular revenue accounts are properly kept with the minutest details.

The Uncovenanted Assistant to the Commissioner is the head of the English as distinguished from the vernacular branch of the office. He has to draft ordinary letters, to summarize the correspondence received from the several Collectors, to compile statistical information, and to examine and scrutinize travelling bills and other English accounts and statements submitted to the Commissioner.

(G. R. No. 807, dated 17th February 1871.)

(iii) *Tours and Inspections:*

1. A bullock cart is not the proper kind of conveyance in which a British officer, holding the important position of Assistant Collector, should travel about his districts. (G. L. to the Commissioner, S. D., No. 5736, dated 28th October 1880.)

2. In Government Resolution No. 4259, dated 14th August 1880, district officers were reminded that they were expected to ride in the discharge of their duties. But it has come to the knowledge of Government that some young officers, though they

must have furnished certificates to the Secretary of State of their having undergone a course of instruction in equitation, are either unable to ride or avoid doing so.

The fact that such a certificate is required proves that it is considered by the Supreme Government necessary that officers should frequently move on horseback, and it is needless to show that no officer can have a sufficient acquaintance with his district, and be active in moving about it, who does not habitually ride.

Officers in charge of Collectorates should report without delay if any of their Assistants, and especially of those lately joined, cannot ride with facility in order that he may be ordered to a station where he can be properly instructed and practised in riding.

(G. Rs. Nos. 2932, dated 4th May 1882, and 775, dated 29th January 1891.)

3. It is not necessary that native gentlemen holding the office of District Deputy Collector should be required to go through a course of equitation at a riding school. Riding is, however, highly conducive to the usefulness of native as well as of European district officers. Mámlatdárs should, therefore, be reminded that Government will, as a rule, consider an ability to ride as contributing to their fitness for promotion. (G. R. No. 3747, dated 10th June 1882.)

4. Civil Officers going through a course of equitation should pay the charges on that account themselves. As the persons to whom the payments have to be made in cases of this nature are people to whom prompt payment is probably a matter of importance, bills of this description should on presentation be paid at once by the Collector, who should debit the different sums to the personal heads of the officers concerned. If any doubt exists as to whether the charge should be defrayed by the officers instructed or by Government, a reference on the subject can then be made to Government, and the final adjustment can be effected in accordance with the orders passed on such reference. (G. R. No. 295, dated 13th January 1883.)

5. The Commissioners of Divisions being unanimously of opinion that the practice hitherto prevailing of Assistant and Deputy Collectors in charge of tálukas making a second inspection of the Mámlatdárs' kacheris in their respective charges is unnecessary, and that the time so spent might be more usefully employed in visiting other parts of their charges, it is ruled that the second inspection at the close of the season is not compulsory. It is of course desirable that this second inspection should be made if the Assistant or Deputy happens to be at the Mámlatdár's station.

Assistants and Deputies should spend at each Mámlatdár's station not less than seven days, and

at each Mahálkari's station not less than five days during each year. But where a Mahálkari has charge of a sub-treasury, the rule as to Mámlatdárs' stations should apply to Mahál stations also.

(G. R. No. 5815, dated 13th August 1886.)

6. The above orders are also applicable to Sind with certain modifications. The orders maintain the examination in the early part of the season as that which must necessarily be made, but in Sind it is hardly advisable to do this because it is the first examination which chiefly interferes with special Sind work, *e. g.*, remission enquiries, bigoti measurements and test of village registers for jamábandi purposes. On the other hand, at the time that the examinations at present known as the second examination of táluka accounts are carried out it is too hot for the Assistants to be engaged in Sind in field work, but it is very possible for them to visit the head-quarters of the tálukas in their charge and examine the accounts. It is also the most useful time for such a circuit, as by that time any orders passed by the Collector or Commissioner when visiting tálukas on tour should have been forwarded and can receive the personal attention of the Assistant Collector in charge of the sub-division; and lastly the inspection, if made late in the season, interferes less with the field work of the Mukhtyárkars.

Having regard to these considerations, in Sind it is better to maintain the second examination of táluka accounts as the examination *obligatory* on Assistant Collectors. It will, of course, be possible also to carry out the first examination in some tálukas as well as the second, and different tálukas should be selected each year so as to distribute this examination as far as possible. In the annual administration report explanation should be given as to why the first examination of the accounts has or has not been made in each táluka.

(G. R. No. 7268, dated 13th October 1886.)

7. When the orders which required two examinations of each Mámlatdár's office to be made were relaxed, Government did not intend that the second examination should not, if possible, be made; and when an Assistant Collector finds it convenient to visit a Mámlatdár's station a second time he should, if possible, make a second examination. (G. R. No. 1425, dated 26th February 1892.)

8. The Commissioners should obtain from the Collectors returns of circuit and examination of village accounts and should see that the Collectors and their Assistants perform their circuits properly and supervise efficiently the village accountants. It will be the duty of the Commissioners on their tours to test the efficiency of the work reported in these returns and to inform Government of any neglect or serious disregard of orders that may be observable. (G. R. No. 2876, dated 17th August 1860.)

9. The Governor in Council does not doubt that officers of such high standing as Collectors are fully alive to the importance of their having opportunities, as far as circumstances will permit, of inspecting annually every part of their districts, and examining the accounts and records of all the Mámlatdárs serving under them. It may not be always practicable or advantageous for them to visit every táluka in the course of a year, but Government must trust to their judgment and sense of duty for the due regulation of their movements. (G. R. No. 5138, dated 25th September 1874.)

10. The question regarding the tours of Collectors is one on which it is undesirable that there should be a very hard and fast rule, and it may be left to the Commissioners to deal with according to the circumstances of each district. If an officer is fit to be a Collector, he is fit to judge for himself, subject to such control as the Commissioners can best exercise, how the travelling season can best be utilized in the public interests. So long as every Mámlatdár's and Mahálkari's office is thoroughly examined at least once in every two years, and the jamábandi of two tálukas is done every year by the Collector, so that all may come under his supervision in turn, he may be left to arrange his tour as he thinks best. In the very unlikely event of any misuse of his discretion, the Commissioners have authority and opportunity to check it. (G. R. No. 6719, dated 18th September 1893.)

11. Government expect Collectors to be engaged for at least four months in the year in visiting their districts and the several Mámlatdárs' kacheris and satisfying themselves that the orders for the guidance of revenue, magisterial and police officers are duly enforced.

Little or no good will be obtained by officers making rapid raids over their districts. What is required is that the personal influence and supervision of the European officer should be felt. To this end each Assistant should be required to divide his time equally amongst the several tálukas in his charge; and ought, without inconvenience, to spend two months in each. It is not necessary or advisable that he should be constantly on the move. Some six encampments in each táluka, combined with occasional visits to surrounding villages for the purpose of examining accounts, receipt books, and boundary-marks, and for generally exercising that amount of percentage examination which constitutes the special business of the higher Revenue Officers under the Rayatwar system that prevails in this Presidency, will suffice. It rests mainly with the Commissioners to see that the orders of Government in this respect are duly enforced, and the examination of the monthly travelling bills affords them the best opportunity for doing so.

(G. R. No. 4767, dated 4th October 1870.)

12. The Commissioners should take care that sufficient time is spent by the Collectors at the Mámlatdárs' kacheris which they may visit to enable their establishments thoroughly to examine the accounts and compare Huzúr Form No. III with the táluka books, and in such order that no táluka station may be left unvisited for two seasons consecutively. This is essentially necessary in Collectorates where there is no Daftardár. (G. R. No. 4923, dated 3rd October 1871.)

13. Assistant Collectors are enjoined to be in their districts at least seven months in the year, and during that time they should visit every táluka in their charge. A discretionary power is given to the Commissioners as regards the seventh month, but any case in which this discretionary power is made use of should be reported to Government. (G. Rs. Nos. 5515, dated 14th December 1869, and 5923, dated 1st December 1870.)

14. When an Assistant Collector is placed in charge of the Sadar Station during the travelling season, the time during which he is so engaged is not to be included in the five months during which it is allowable for him to remain at head-quarters; but no additional time is to be allowed if he is re-employed during the four months from the 16th June to the 16th October. (G. R. No. 2837, dated 14th June 1871.)

15. Government do not consider it necessary to lay down any rule as to the particular five months during which an Assistant Collector can reside at the Sadar Station without forfeiture of his travelling allowance, beyond saying that four of them are to be the monsoon months. In all, an Assistant Collector will be allowed five months out of the twelve, and if during the four months from the 16th of June to the 16th October he is called upon to do duty at the Sadar Station, no extra time will be allowed him in consequence of his being thus employed. (G. R., No. 3719, dated 2nd August 1871.)

16. It should be the object of Collectors and Commissioners, especially of the former, to move about with as small an office establishment as possible, and to arrange for mere clerical work being done at head-quarters. (G. R. No. 2011, dated 28th April 1871, and G. R., F. D., No. 1648, dated 29th May 1874.)

17. There is certainly nothing in the orders of Government that can warrant the conclusion that it is their wish that Assistant Collectors should make frequent encampments. On the contrary it is the express desire of Government that they should remain stationary for lengthened periods at central and accessible places, and do their work of inspecting the surrounding villages from these centres. As far as possible, most parts of each táluka should be visited, but this can generally be done without

frequently changing camp. (G. R. No. 4966, dated 16th September 1874.)

18. It is not the wish of Government that Assistant Collectors should be constantly on the move. In every way it will be better for them to make a few central camps and to make village inspections from thence. They should note in the final column of the form in which their camping places are entered, the fact of their having visited thence so many villages as they may have been at for official inspections. (G. Rs. Nos. 5645, dated 4th October 1876, and 6072, dated 8th October 1877.)

19. The practice of district officers visiting as many villages as possible from a central camp is preferable and should be carried out as far as possible. District officers should visit frequently the poorer and more remote villages in their charge, make themselves acquainted with the ways of their inhabitants, gain their confidence and learn their real grievances. (G. Rs. Nos. 10079, dated 16th December 1885, and 7103, dated 6th October 1886.)

20. The diaries of Assistant Collectors should be kept in the following form :—

DIARY of the ASSISTANT COLLECTOR in charge of the Tálukás of the District for the month of 189 .

The following is a true return of the places which I have visited on public duty during the month. The places at which I resided are underlined :—

Names of Villages.	Táluka.	No. of Days at each Camp.			Remarks.
		From	To	No. of days.	

Forwarded to the Collector.

Camp
Dated

Assistant Collector.

(G. Rs. Nos. 724, dated 31st January 1887, and 2989, dated 13th May 1887.)

21. It is disadvantageous to the public service that an Assistant Collector in charge of tálukas should be absent from his post for half a month of the open season in order to take part in University Examinations. (G. R. No. 6600, dated 5th November 1881.)

22. The Deputy Commissioner, Thar and Párkár, should spend at least seven months of the year in his district. (G. R., F. D., No. 1685, dated 4th June 1888.)

23. The circumstances of the Thar and Párkar District are peculiar. The Deputy Commissioner is his own Superintendent of Police. He and his Personal Assistant do the whole work of the district, and for five months of each year live in Hyderabad, about 60 miles distant from the nearest point of it, 90 miles from Umarkot and about 150 miles from Nagar Párkar, the head-quarters of the most distant desert táluka. The inconveniences to the people from the protracted absence from the district of all officers of higher grade than that of Mámlatdár, must be very great; the arrangement is a bad one administratively, and should obviously be improved as circumstances will allow. (G. R. No. 4334, dated 26th June 1891.)

24. In all cases in which any examination of the táluka accounts cannot be held, the Collector should depute his Daftardár to supply the deficiency. (G. R. No. 5706, dated 21st November 1872.)

25. The orders of Government passed so long ago as 1844 and 1850 are that "Assistant Collectors are expected frequently to examine the rayats' receipt-books in different villages and to compare them with the entries in the village books, and it is better to give but a short notice of the intention to do this;" and that "these enquiries should, as often as possible, be carried out on the spot, as if the rayats are required to attend at the Assistant Collector's camp some miles from their houses, not only will a great many of them stop away, and great inconvenience be caused to the rest, but it will be difficult also to get the same amount of information in case of disputes." In the remarks on the form of receipt-book in Hope's Manual of Revenue Accounts it is stated that the examination of receipt-books "should be made by Assistants and Deputies during their tours without previous warning and sometimes at villages distant from their camps."

The practice of calling rayats to a camp for the examination of their receipt-books is contrary both to the letter and the spirit of these orders. The primary object of the examination, which is to check fraud by ascertaining that receipts are punctually given by village accountants for all money received by them from rayats, will be frustrated if the rayats are called to the camps of district officers, and particularly if they are allowed to come at their own time. Not only would the receipt-books of such rayats as are willing to travel to the camp be got into order, but care would be taken that no rayat who had been defrauded was called. And the practice would probably result in villagers being occasionally required to attend for days at the officer's camp, the possibility of which should be guarded against.

Nor can it be perceived that there is any difficulty in carrying out the instructions of Government in this matter without interfering with office work. Assistant and Deputy Collectors can spend an hour in one or two villages in the course of a morning's ride, and they are ordinarily sufficiently acquainted with the language of the district to be able to check the entries in the receipt-books by comparison with the ledger and the *vivâ voce* statements of the rayats without the assistance of a kárkún.

For these reasons Government must insist on the instructions regarding the examination of rayats' receipt-books being strictly carried out, and it will be the duty of the Commissioners to see that these orders are carefully attended to by the officers concerned.

The detailed examination of village accounts can, as a rule, be conveniently done by Assistant and Deputy Collectors only in their camps, and the Governor in Council does not object to this practice. The examination of village records, on the other hand, which work has to be shown separately in the prescribed statement, and which consists principally of seeing whether the papers are kept in accordance with orders, can usually be best done in the villages, and it is not expedient that village officers should be required to carry all their records to distant places. The records are not, however, usually very bulky, and there would be no hardship in requiring those of villages within a few (say 5) miles of the camp to be brought to the camp. Government do not desire to interfere unnecessarily with the discretion of district officers in this matter. But when it is found that an officer visited for all purposes only 43 villages in the course of the year while he examined records of 109, there is reason to infer that he travelled too little and made the village accountants travel too much.

(G. R. No. 1806, dated 17th March 1882.)

26. It is not intended by the foregoing order that no notice should be given, but that it is better that but short notice should be given of the intention to examine receipt-books. (G. R. No. 7558, dated 6th October 1883.)

27. Objections to the rules for the examination of rayats' receipt-books have been very frequently answered, but as regards the general complaint that under the present system cultivators are not found in the village it seems necessary to point out again the precise nature of the orders. The objections proceed on the assumption that it has been directed that the examination should be made 'without previous warning' interpreted in the most literal sense. That phrase is used in Hope's Manual of Revenue Accounts, but the orders in force since 1844 are that but short notice should be given of the intention to make the examination, and no exception has ever been taken to the issue of sufficient notice to the village officers to permit of the

assembling of such cultivators as are willing to attend. What is strictly prohibited in Government Resolution No. 1806, dated 17th March 1882, is the practice of calling rayats to a camp for the examination of their receipt-books. (G. R. No. 9166, dated 19th November 1884.)

28. It is distinctly not the intention of Government to require a large amount of perfunctory and hurried examination of rayats' receipt-books, in place of other useful and important work. The time has not yet come of dispensing with these examinations, which however fruitless they may be in disclosing irregularities, act as a valuable preventive against overcollection by village officers. They bring district officers into personal contact with village communities, and give them opportunities for testing the accuracy of vital statistics, and for making themselves acquainted with the condition, wants and grievances of the cultivators. (G. R. No. 775, dated 29th January 1891.)

29. As regards the examination of boundary marks and receipt-books, His Excellency in Council is willing that precedence be given to more important or more urgent duties, but considers it is essential for effective supervision that the Collector as well as Assistants should take some test of this part of the work of village accountants. The Collector cannot ride through the district without seeing whether boundary-marks are in good repair or not, but the marks which he sees in this manner are principally those in the vicinity of the roads which village officers are usually astute enough to keep in good order though others may be neglected. Although the rayats themselves do not evince much interest in the matter, regular scrutiny of their receipt-books is calculated to prevent as well as to detect fraud. There is nothing which justifies the assumption that the orders of Government are to be carried out with so little intelligent discretion as to summon cultivators from the village in which an officer's camp is and in which they reside to a distant village in which their land lies. (G. R. No. 8276, dated 27th November 1882.)

30. It is not necessary for an Assistant Collector to postpone his test of the inspection of boundary-marks till the second examination by the village officers is completed. (G. R. No. 6837, dated 2nd October 1882.)

PART III.—MA'MLATDA'RS, MAHA'LKARIS AND MUKHTYA'RKARS.*

1. Government will not allow Mámlatdárs to be treated ignominiously by any persons under its control. (G. L. to Revenue Commissioner, N. D., No. 289, dated 23rd January 1860.)

2. Kacheris being public offices are open to the public, and every one visiting a kacheri will be there received by the Mámlatdár, or other senior native official, in a manner befitting his rank. The Mámlatdár, being responsible for the maintenance of order in his office, will take proper steps to prevent improper persons entering, or misconducting themselves while there. (G. R. No. 4432, dated 11th December 1863.)

3. Kacheris should, as a rule, be built inside the towns. (G. R. No. 398, dated 19th January 1882.)

4. Mámlatdárs are authorized to appoint inferior village servants, *i.e.*, others than Pátels, Kulkarnis and Talátis. They may grant leave of absence—

1st.—To Peons and Talátis one month in each year without a substitute, and three months with substitute.

2nd.—To Pátels and Kulkarnis three months' leave on due provision being made for the performance of their duties.

3rd.—To all other village servants twelve months' leave subject to the same provision.

4th.—To all Kárkúns, including the first, cas al leave under the ordinary rules.

It is to be clearly understood that no leave of any description is to be granted to any officer if inconvenience to the public service will thereby result, or unless arrangements have been made for the employment of a substitute. The Mámlatdár may enter in the accounts the names of the heirs of deceased holders of khalsat lands, or of holders of inám lands to which the summary settlement has been made applicable. He will, however, report for orders such cases as from the number of claimants, the difficulty of establishing the heirship, or some other intricacy he may feel himself incompetent to decide.

The Mámlatdár will make, without special orders, in each case deductions, under the rules in force, from allowances and stipends, &c., unclaimed for years. The Collector may at his discretion withhold any of these powers from Mámlatdárs whom he may not consider fit to be entrusted with them.

(G. R., F. D., No. 595, dated 20th May 1867.)

5. Mámlatdárs are bound to afford to Europeans all legitimate aid and assistance in their power, and to see that the Pátels exert themselves towards obtaining supplies for adequate payment. It is the

* See also Chapter headed "MA'MLATDA'RS' COURTS."

duty of Mámlatdárs to call on gentlemen who may arrive in their tálukas on duty, and to show them every courtesy and respect. (G. R. No. 2129, dated 27th May 1869.)

6. Either the Mámlatdár or his Head Kárkún should certify to the correctness of the accounts in the pass-book referred to at page 172 of the High Court Circulars (Civil), 1889 Edition. (G. R. No. 6753, dated 16th December 1873.)

7. There is no more important part of an Assistant Collector's duties than that of vigilantly supervising the manner in which the Mámlatdárs perform their work, and of seeing that a proper distribution of the Mámlatdár's establishment is maintained. It is true that the establishments are barely sufficient for the duties required of them; but a great saving and economy of labour can be effected by insisting that a particular class of work is done at a particular season of the year. Thus during the months of November, December and January, Mámlatdárs, by a little forethought and arrangement, will be able to depute extra hands on out-door inspection work; while, during the rains, the general duty Kárkúns might profitably be employed on indexing and sorting records and other employment of a sedentary nature. Assistant Collectors ought constantly to keep themselves acquainted with the manner in which the Mámlatdárs are utilizing their subordinates. (G. R. No. 5077, dated 22nd September 1874.)

8. The attention of District officers is called generally to the necessity for checking the apparently increasing tendency on the part of Assistant and Deputy Collectors to make over to Mámlatdárs work which can suitably be done by themselves. Mámlatdárs are so frequently overburdened with work connected with various departments that it is desirable that they should be relieved when possible of portions of their revenue work rather than be directed by their immediate superiors to conduct investigations, take down written statements, &c., when such work can be conveniently done by the Assistant or Deputy Collectors personally. Amongst other cases some of those under Section 86 of the Land Revenue Code, which are frequently very numerous, might with advantage be dealt with by Sub-Divisional Officers; but this is a matter the details of which may be left to the discretion of Collectors. (G. R. No. 6561, dated 16th September 1890.)

9. For the purposes of the Leave Code in so far as the granting of privilege leave is concerned, Collectors should be regarded as the Mámlatdárs' Heads of Departments. (G. R. No. 3513-A., dated 7th July 1880.)

10. An officer while in the service of Government in the position of Mukhtyárkar cannot be licensed to practise as a Pleader. (G. R. No. 8272, dated 24th November 1886.)

11. The salaries of Mámlatdárs are personal. This rule extends to the Mámlatdárs' charges in a Commissioner's Division.

The salaries of Mahálkaris also are personal, within the area of the Collecterates to which they belong.

(G. I., R., A. & C., Nos. 1110, dated 31st December 1874, and 354, dated 5th May 1875; *vide* G. Rs. Nos. 296, dated 18th January 1875, 2769, dated 14th May 1875, and 2017, dated 27th March 1882.)

12. Mahálkaris are entitled to acting allowance when acting for Mámlatdárs. (G. R., F. D., No. 4942, dated 15th November 1877.)

13. Under Article 109 of the Civil Service Regulations, the lien of all Mámlatdárs and Mukhtyárkars who have been, or may hereafter be, appointed on probation, on their substantive appointments is suspended. (G. R. No. 2181, dated 26th May 1892).

14. Care should be taken to appoint Mámlatdárs invested with first class powers to remote tálukas, and, if necessary, to give them the more serious cases in one or more adjoining tálukas, the object being to relieve the parties from having to undertake long journeys to the Assistant Collectors' camps. (G. R. No. 7203, dated 7th December 1876.)

15. Commissioners of Divisions should require Collectors to keep them informed annually of the character and qualifications of Mámlatdárs serving in their respective districts, and should record the information so furnished in a confidential register in which the Commissioner shall also note their own opinion of the character and efficiency of the Mámlatdárs after personal communication with them, and observation of the general condition of their Mámlats. All circumstances officially brought to notice which are calculated to affect a Mámlatdár's efficiency should be entered in this record, and promotions from grade to grade should, as a rule, be determined by seniority, provided there are no unfavourable remarks on record which should, in the Commissioner's opinion, debar a Mámlatdár's claim to promotion. Collectors should make their reports regarding Mámlatdár's character and efficiency from *personal* osbervation only. A copy of the report made regarding a Mámlatdár by a Collector should only be given to the Mámlatdár when the report is unfavourable, and calculated to affect his prospects of future promotion. (G. Rs. Nos. 826, dated 9th February 1881, and 4596, dated 2nd July 1890.)

16. Vacancies in the list of Mámlatdárs should be filled up by the promotion thereto of qualified men available in the Division in which the vacancies occur. But if a Commissioner has no graduate or other qualified candidate in his own Division to fill up a vacant Mámlat, he should obtain one from one of the other Divisions. He should, however, exercise

discretion and not select in ordinary circumstances a graduate or other qualified candidate for appointment to a Mámlat in a district with the vernacular of which he is unacquainted. (G. Rs. Nos. 8314, dated 12th November 1883, 9096, dated 12th December 1883, and 1639, dated 28th February 1890.)

17. Mámlatdárs transferred from British to foreign service shall ordinarily be considered entitled to receive substantive grade promotion during their absence for a period of five years from the date of their transfer. On the expiration of that period they shall not receive any further promotion unless they are accorded special permission by Government to remain in foriegn service without such disability. (G. R. No. 6154, dated 1st September 1899.)

PART IV.—KA'RKU'NS AND PEONS.

1. The appointment of Huzúr treasurers is vested in the Commissioners. (G. R., F. D., No. 311, dated 10th March 1869.)

2. Huzúr treasurers should receive an increase of Rs. 50 per mensem after 10 years' approved service. Shroffs in the Presidency proper should attain their maximum pay by two quinquennial increments of Rs. 5 each. The maximum salary to which surveyors on the establishments of Collectors are to rise after ten years' service is Rs. 100 in the case of those who commence with Rs. 75, and Rs. 75 in the case of those who commence with Rs. 50. The selection of the surveyors should be confined to men actually on the establishment of a Superintendent of Survey. Any deviation from this rule that may, for special reasons, be thought desirable should be reported for the previous sanction of Government. The date from which the services of the surveyors are to be reckoned for increase of pay after ten years' service is to commence from the time they are employed as surveyors under the Collectors.

It is not necessary that specific cases in which the decennial increase of pay falls due should be submitted to Government for sanction.

(G. Rs. Nos. 426, dated 31st January 1868, 3233, dated 26th August 1868, 4177, dated 7th November 1868, 6027 dated 25th July 1892, and 8972, dated 6th December 1893; and G. Rs., F. D., Nos. 4026, dated 10th November 1883, and 4539, dated 18th December 1883.)

3. To draw up lists of Head Accountants in the form of separate divisional lists instead of one consolidated list, would lead to a partial or complete ignoring of the claims of senior men at a distance as compared with junior men on the spot. In making the appointments of Head Accountants either a Commissioner will simply give promotion in his own Division, which is not expedient, or he will have regard to the claims of Head Accountants outside it, which is the present system. If all the Commissioners are always informed of the merits of all the Head Accounts in the Presidency, it would only be necessary for a Commissioner in filling a place to consult the general list and select the man he thinks most eligible, and under such an arrangement no trouble of entering into correspondence with the other Commissioners need arise. For these reasons it is considered that the Head Accountants should be graded on the list as at present, the Commissioners exchanging information when necessary as to their merits, and regulating promotions with a general regard to seniority and efficiency. A Commissioner would, however, still exercise some discretion in filling up vacancies, and would not be bound to weigh nearly equal claims too scrupulously. (G. R. No. 12, dated 3rd January 1884.)

4. The pay of Head Accountants should be local, and promotion among this class of officers should be strictly by merit. (G. Rs. Nos. 426, dated 31st January 1868, and 6998, dated 9th October 1891.)

5. The Head Accountants in Sind should be required to pass the same examination as other Head Accountants. (G. R. No. 3853, dated 2nd July 1881.)

6. Head Accountants transferred on promotion to a district with the language of which they are not acquainted should pass an examination in that language within one year of their transfer. Failing to do this, they should be liable to a deduction of 10 per cent. from their pay till they do pass, or are transferred to a district the language of which they know. (G. R. No. 6998, dated 9th October 1891.)

7. The pay of the office of Collector's Chitnis should be raised to Rs. 150 and the appointment should be graded with those of Mámlatdárs. Collectors are allowed with the sanction of the Commissioners to make selection among the whole body of Mámlatdárs in the Division concerned, and pick out the men best qualified for the work of Chitnis. The tenure of the appointment of Chitnis should be limited to five years.

No person now being a Chitnis, who has not passed the Higher Standard Departmental Examination, should be deemed eligible for transfer from the post of Chitnis to a Mámlat until he has passed such examination. (Some of the men serving as Chitnises to whom the Higher Standard Examination is not open may be quite fit for the post of Mámlatdárs. Each such case should therefore be dealt with separately on its merits.)

No person, not being already a Mámlatdár, shall hereafter be appointed to be a Chitnis, unless he has passed the Higher Standard Departmental Examination.

(G. R. No. 8881, dated 23rd December 1891; and 4213, dated 16th May 1892.)

8. The Collectors should not appoint as their Chitnises any but men who are already Mámlatdárs. (G. R. No. 4213, dated 16th May 1892.)

9. Privilege leave vacancies of Chitnises should be filled up by the Collector as in the case of similar vacancies among Mámlatdárs. (G. R. No. 517, dated 19th January 1893.)

10. To the general duty Kárkúns is allotted the supervision in all matters of revenue administration of a certain number of villages. They have to see that the accounts are properly kept; that the rayats have their receipt-books punctually written up; that the cultivation returns are carefully made out; that the boundary marks are kept in proper repair; and, in short, that the multifarious duties, inseparable from a system by which each individual rayat pays his rent direct to the State, are duly performed. The services of these men will also be avail-

able (in rotation) to conduct the Mámlatdár's revenue correspondence, and for any special enquiry on which the Mámlatdár may have to depute them. It will probably be found necessary that they should be absent some five or six months from the kacheri during the year. A strict adherence to the system of division of labour is the only means by which individual responsibility, and, consequently, individual efficiency, can be secured. The nature of the supervision of European and highly paid officers in revenue matters is necessarily confined to a percentage examination of the work of their subordinates. Under the system here described, an Assistant, or Deputy Collector, in examining the accounts of a kacheri, or the boundary marks of a village, will, at once, be able to call to account the individual responsible for any negligence. Collectors and their Assistants should pay particular attention to these instructions and see that they are duly attended to. Each officer in charge of a táluka should keep a list of the Kárkúns employed in it, and the particular duties and villages assigned to them. (G. Rs. Nos. 3338, dated 21st September 1866, and 3875, dated 8th September 1869.)

Note.—In all districts (except Kolába and Ratnágiri) to which the scheme for the appointment of Circle Inspectors has been extended, bhág kárkúns have been relieved by Govenment Resolution No. 6828, dated 5th October 1891, of all duties with respect to the examination of rayats' receipt-books and of village daftars.

11. When Supernumerary Assistant Collectors happen to be in charge of districts, they will obtain Kárkúns from the number sanctioned for each district, and if they are employed at the Huzu'r, they will obtain Kárkúns from the number sanctioned for the Huzu'r Establishments. (G. R. No. 937, dated 6th March 1869.)

12. Supernumerary Assistants should always be attached to a permanent establishment, and the officer who avails himself of their services should provide the reqisite clerical agency. (G. R. No. 1078, dated 13th March 1869.)

13. Privilege leave may be granted to Kárkúns on the order of the Assistant or Deputy Collector in charge of the táluka. (G. R., F. D., No. 595, dated 20th May 1867.)

14. It is not desirable that persons holding the position of Head Kárkúns should seek election as representative members of Local Boards. Such action may lead to abuses and unfavourable comments. (G. R. No. 1458, dated 18th February 1885.)

15. In the case of subordinate ungraded appointments on Collectors' establishments, the rule should be that on the return from foreign service of the permanent holder of an appointment the temporary holder should revert to his own substantive appointment on which his lien may have been reserved. (G. R. No. 7460, dated 9th November 1888.)

16. The clerical establishments of the District Superintendents of Police should, with the exception

of the Account Branch, be recruited from the Police force instead of from the Revenue establishment. (G. R. No. 1957, dated 22nd March 1892.)*

17. Supernumerary Assistant Collectors not in charge of tálukas are to be allowed one peon each, and a second peon may be allowed when such officer is placed in regular charge of one or more tálukas. The Superintendent of Police should furnish orderly sepoys for attendance during the trial of magisterial cases. (G. I., A., R. & C., Nos. 126, dated 27th July 1871, and 5629, dated 9th November 1871; *vide* G. Rs. Nos. 3877, dated 12th August 1871, 4127, dated 25th August 1871, 4475, dated 12th September 1871, 5629 dated 9th November 1871, and No. 670, dated 6th February 1874.)

18. Commissioners are authorized to sanction the entertainment of extra peons for Supernumerary Assistants according to the rule without reference to Government. The Commissioners' countersignature on the bills for pay of these temporary peons is not necessary. If a copy of the sanction accorded by the Commissioner is appended to the first bill on account of the peons, it will suffice. (G. Rs., F. D., Nos. 918, dated 6th April 1872, and 2033, dated 17th July 1885.)

19. Two peons ought to suffice for the Huzúr Deputy Collector who does not travel. (G. I., F. D., No. 1878, dated 12th July 1871; *vide* G. R. No. 3877, dated 12th August 1871.)

20. The allowances sanctioned for farashes in Sind may be paid to such peons as may be actually employed to do the work of farashes in addition to their own duties whenever separate servants are not available for the work. (G. R. No. 6770, dated 10th October 1888.)

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* *Vide* also G. Rs., J. D., Nos. 728, dated 3rd February 1894, and 5167, dated 25th July 1894.

PART V.—PHOTOZINCOGRAPHIC DEPARTMENT.

1. The Government Photozincographic Office, Poona, should be under the supervision of the Commissioner, C. D. (G. R. No. 1319, dated 16th February 1893.)

2. The appointment of Superintendent, Government Photozincographic Office, Poona, should be regarded as being open to a Military Officer. (G. R. No. 7190, dated 19th October 1891.)

3. The establishment of the Photozincographic Office, with the exception of that which has been from time to time expressly sanctioned as temporary, should be treated as permanent.

The Survey Commissioner may entertain temporary and non-pensionable establishment for the Photozincographic Office within the limit of Rs. 114. This limit is not to be exceeded in any month save where the Commissioner sanctions an increase against savings in the permanent establishment, in which case he should record a specific order showing how the savings on the permanent establishment are calculated.

(G. R. No. 3991, dated 1st June 1889.)

4. The Superintendent of the Government Photozincographic Office, Poona, is authorized to purchase in the local market English coal in small quantities as required from time to time for the use of his office. (G. I., F. & C., No. 2016, dated 18th April 1888; *vide* G. R. No. 2766, dated 2nd May 1888.)

5. In regard to stores required for the use of the Photozincographic Office it is not considered desirable to restrict the supply entirely to such firms as may be named in the indents, in cases where no speciality exists and where the articles can be better and more economically obtained from actual manufacturers. Due consideration, however, will always be paid to any recommendations which may be made as to any firms, who will, as a rule, be given an opportunity of tendering with others.

It will be convenient, if there be any doubt whether the description given in the indent is of itself sufficient, that samples of the articles required be sent. (S. of S., No. 7-Finl., dated 17th April 1890; *vide* G. R. No. 3558, dated 22nd May 1890.)

6. The articles, specified in the margin, required for the use of the Government Photozincographic Office, Poona, may be obtained on regular indent from the Secretary of State, subject to the condition that when any of them can be obtained locally of the required quality they should be so obtained, and that whenever any articles of the kind are included in the

Nitric acid.
Sulphuric acid.
Hydrochloric acid.
Litho black ink chalk.
Red lead.
Linseed oil.
White wax.
Lamp black.
Brown paper.
White brown paper.
Blotting paper.

annual indent, an explanatory memorandum should be furnished in accordance with the orders contained in paragraph 11 of the Resolution of the Government of India, No. 185, dated 10th January 1883, quoted in the preamble of Government Resolution, Financial Department, No. 595, dated 13th February 1883. (G. R. No. 1375, dated 24th February 1892.)

PART VI.—REPORTS.

(i) *Land Revenue Administration Report.*

1. The Annual Land Revenue Administration Reports are required by the Government of India on the 1st of May. The Commissioner in Sind and the Commissioners of Divisions should submit in future their respective reports by 15th February and 1st March. (G. R. No. 3656, dated 28th May 1891.)

2. Government must insist on being supplied in the jamábandi reports with full details about the causes of large balances of revenue remaining outstanding.

All the jamábandi statements relating to areas cropped or cultivated must be given by tálukas, as well as by districts and divisions, as the Secretary of State desires to have those details.

In sending the jamábandi statements to the Commissioners, the Collectors should, apart from the information given in their Annual Administration Reports, explain briefly, from a fiscal point of view, all the principal fluctuations in the revenue and cultivation, and the Commissioners must embody all important explanations in their own reports.

(G. R. No. 6092, dated 27th October 1875.)

3. Both the area of land under well cultivation, the number of wells supplied directly from the canals and the number not so supplied, as well as the revenue derived therefrom, should be precisely shown in the Annual Reports on the Revenue Administration of Sind. (G. Rs. Nos. 6097, dated 28th October 1875, and 2398, dated 20th April 1876.)

4. The Annual Revenue Reports of the Divisional Commissioners should contain full information* on the subject of the processes found necessary for the realization of the revenue, with reference to the quantity of land which may be attached or sold for arrears. (S. of S. No. 37, dated 16th September 1880; *vide* G. R. No. 5638, dated 23rd October 1880.)

5. The Commissioners should review in detail the facts relating to coercive process which, while supplying important evidence of the general moderation of the assessment and the soundness of the revenue system indicate the cases in which particular remedy or general reform may be required. (G. R., R. D., No. 7303, dated 13th October 1899.)

6. The Commissioner in Sind and the Divisional Commissioners should insert in their annual jamábandi reports a paragraph describing in full and sufficient detail the action, if any, taken by the Collectors under Rule 85 of the Rules under the

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* *Note.*—This information is furnished in Jamábandi Form G.

Land Revenue Code, which empowers Collectors to fix other dates for payment of instalments where those prescribed by the rules may be found to be unsuitable. (G. R. No. 5473, dated 14th August 1882.)

7. It would tend to elucidate many of the facts stated in the jamábandi reports if the character of the season in each district were briefly indicated, and the Commissioners should give this information in their reports. (G. R. No. 5391, dated 20th July 1883.)

8. Though the ordinary season reports are no longer submitted by the Commissioners, yet a subject so closely connected with the collection of the revenue as the general character of the crops should not be altogether omitted from a report purporting to deal comprehensively with revenue administration. (G. R. No. 5745, dated 24th August 1888.)

9. Failure to collect any appreciable amount of *recoverable* revenue in the year following that in which it falls due should always be specially explained in the jamábandi reports. (G. R. No. 5140, dated 22nd July 1890.)

10. The collections of land revenue shown in the revenue accounts should be compared in the annual jamábandi reports with those recorded by the Accountant General as is done in the case of income tax. Information should also be given, if possible, regarding the extent to which collections are made before and after the 1st April in each revenue year. (G. R. No. 5420, dated 2nd August 1890.)

11. The following instructions should be carefully attended to in the compilation of Jamábandi Return No. 8 in Collectors' offices, and of Appendix IV A (5) to the General Administration Report in the Commissioners' offices :—

Column 2—Classes of villages.—In some districts, as in Khándesh, details are not shown under different tenures comprised within classes 2 and 3. Under the Manual* these must be shown, and separate details under each kind of tenure should invariably be given.

**Vide* concluding portion of paragraph 2 of the remarks on T. F. No. 27.

Column 3—Total Area.—Care should be taken to preserve a tally between areas returned under Agricultural Return No. 1 and under Jamábandi Return No. 8. This tally can easily be secured if Mámlatdárs are directed to compare and check the area figures entered in T. F. No. 27 with those returned under T. F. No. 36.

Columns 4—7—Exempted or privileged areas.—The whole of the areas returned under classes 4 and 5 being shown in columns 4—7, no further detail regarding these classes of villages should be

entered under columns 8—10 and 14—22 which treat of fully assessed area. The same procedure should be followed in respect to class 3 (other Government villages for which statistics are *not* available).

Columns 12, 21, 23 *and* 24.—In these columns both the population and number of towns should invariably be returned according to the current Imperial* Census and *not* according to T. F. No. 34 (Annual Census).) In cases where population details vary from those returned by the Imperial Census owing to territorial changes; a foot-note explaining the variation should be added to the return.

*Vide paragraph 3 of remarks on Jamábandi Return No. 8.

(G. R. No. 5173, dated 23rd June 1892.†)

(ii.) *Collectors' Administration Reports.*

1. The Consolidated Administration Reports which were substituted by Government Resolution No. 5091 of October 12th, 1871, for the numerous reports and returns on various subjects previously required from Assistant and Deputy Collectors having been found very fully and satisfactorily to satisfy the purposes for which they were designed, His Excellency the Governor in Council is pleased to extend the system to the Collectors themselves.

(2). All Collectors are to submit to the Commissioner on 1st August in each year, *at latest*, a general report in the form given below. The Assistant or Deputy Collectors' reports each bearing such separate remarks upon it as the Collector may think necessary, are to be appended to it. A slavish adherence to the forms of statements, if any columns are obviously not required either on account of general instructions or of circumstances peculiar to the district, is not required.

(3). The rules relating to Assistant and Deputy Collectors' reports, which are laid down in paragraph 6, clauses *a*, *d*, *e*, *f*, *g*, and *h*, of the Government Resolution quoted above, are to be considered applicable to the reports of Collectors also. It would not serve any good purpose to direct that the notes left by officers delivering over charge should be sent to the Commissioners confidentially or otherwise. If the notes are not full and useful, the fact will be apparent from the report. There can be no objection to the Commissioners calling for the notes, if they see special reason for doing so. The officers who write the reports should state whether their predecessors left notes or not, and whether the notes are full or otherwise.

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† The columns of Jamábandi Return No. 8 referred to here are those as given in the Form of the Return printed at page 322 of the Manual of Revenue Accounts, 3rd Edition. By Government Resolution No. 9773, dated 10th December 1895, the Form of this Return has been revised.

(4). The scope of these reports will be best understood from a study of the form. They are not intended to be a mere condensation or compilation of the reports of the Assistants or Deputies, but rather to avoid, as far as may be, traversing the same ground as the latter, and to depict the Collectorate as a whole, from the Collector's point of view, including his personal action in it, and his matured opinion on its condition. No information indicated in the form should be on any account omitted; but it is hoped that Collectors will not consider themselves limited to the bare record of facts which it prescribes. Government will be glad to receive their general views and opinions on the principal topics referred to, such as the pressure and incidence of the land assessment, the condition of the people in respect to indebtedness, the working of the Local Fund system, &c., provided they are based on personal observation, and expressed without prolixity.

(5). The period embraced by the report will, whenever possible, be the twelve months which expired on the 30th of June previous; but to this there are several exceptions, in which the information must be for the financial calendar or other special year.

(6). It is the earnest desire of Government to relieve Collectors, as far as possible, of the labour of miscellaneous periodical reports on various topics, and it is believed that the present arrangement will conduce materially to this end.

(7). Commissioners should send on the Collectors' reports as they are received, with their own comments, and they will not be required to forward any administration report of their own. Of course this does not do away with their own annual jamábandi reports.

(8). It must be readily admitted that the information now called for is no more than a Government, and even Collectors themselves, ought to be in possession of, and that it is procurable without the preparation of new and vexatious reports and returns. Government trust with confidence to the zeal and efficiency of Collectors and their establishments to furnish it with punctuality and precision.

(G. Rs. Nos. 2346, dated 11th May 1874, 3024, dated 15th June 1874, 5317, dated 13th September 1881, 8276, dated 27th November 1882, and 2113, dated 13th March 1883.)

2. The object of the Collectors' reports is to give a brief account for the year of the Collector-Magistrate's administration in all important matters, reflecting his relations with the people under his charge, his impressions of their condition, progress or retrogression; showing the state of agriculture and other principal interests and of law and order, his control of his subordinate officers, and his observations on such administrative agencies as Local Boards and Municipalities. (G. R. No. 724, dated 31st January 1887.)

3. A great deal of the information supplied in Collectors' Administration Reports is of a merely statistical and formal nature, instead of being a concise summary of the *personal* impressions and opinions of the Collector who writes the report, or, if he has but recently joined, of his predecessor. Such "statistics" as Government require regarding the various branches of administration are obtained separately and in a more convenient form, and the object of a Collector in writing his administration report should be rather to illustrate his remarks by statistics than to collect statistics and find explanations of them. Attention is invited to the concluding sentence of paragraph 5 of Government Resolution No. 724, dated 31st January 1887:—"If a Collector feels that he has nothing to say on these points, there is no occasion for him to write anything." This principle should be kept in view throughout an administration report. (G. R. No. 775, dated 29th January 1891.)

4. The reviews by the Divisional Commissioners of Collectors' Administration Reports should, following the Sind practice, be submitted in print and in such a form as to enable Government to dispense with a further detailed review for each district.

The Superintendent, Government Central Press, should print these reviews which will be sent to him for the purpose direct by the Commissioners of Divisions. The Commissioners need not distribute copies of the reviews, as copies will be distributed from the Secretariat.

(G. M., G. D., No. 2632, dated 4th July 1890, and G. M., R. D., No. 5485, dated 7th August 1890.)

APPENDIX II.

(FORM OF COLLECTOR'S ADMINISTRATION REPORT.)

From

A. B., Collector and Magistrate of _____
and Political Agent;

To

C. B., Commissioner, _____ Division,

July 15th, 1874.

Sir,

I have the honour to submit the annual report* on the administration of this Collectorate for the year ending June 30th. *That on the political duties, which with it constitute my*

	Area, square miles.	Population by census of
Collectorate ...	2,000	700,000
Native States ...	1,000	150,000
Total ...	3,000	850,000

* *Note.*—The Government of India in their Resolution No. 35-2079, dated 21st December 1875, (G. R., G. D., No. 814, dated March 8th 1876), directed that the District and Political Officers should furnish along with the other statistics in their administration reports information regarding printing presses; *vidé* Appendix F *infra*.

charge, has been addressed to Government in the Political Department. The whole has been under me since January 6th, 1870.

(*Note.*—Collectors should see that the information given in their Annual Administration Reports relates only to British territory. Separate reports are submitted regarding Native States: G. R. No. 2885, dated 4th April 1884.)

2. The officers who have been at my disposal during the year under report are as per margin.* The manner in which their services have been utilized is shown in Appendix A.

* First Assistant Collector	1
Second do.	1
Supernumerary do.	2
Huzúr Deputy do.	1
District do.	1
Special do.	2
Inspector of Cotton and Agriculture	1

3. The Administration Reports of the three officers in charge of divisions are forwarded herewith, accompanied by my remarks upon each.

II.—GENERAL CONDITION AND RESOURCES.

4. Season and rainfall.—The season has on the whole been *an unfavourable one.* The rainfall *as per margin was below the average, and moreover came too late and ceased too early to suit any class of crops. A heavy flood in September injured the low-lying fields on the banks of the principal rivers.*

RAINFALL AT HEAD-QUARTERS.	
Average of preceding five years.	Current year.

(1. *Note.*—It is a matter of considerable importance that the measurement of the rainfall should be in all cases as accurate as possible, and the Collector should endeavour to have this result ensured. What is required for the Administration Reports is a statement of the rainfall which affects the cultivation of the year of report. The figures should not, therefore, be given for the calendar year. It is believed that the calculation is usually made correctly from the beginning of one rainy season to the beginning of another, but to prevent the possibility of a mistake, it is directed that the figures should always show the quantity of rain which fell from 1st May to 30th April. The 1st May is fixed as the beginning of the year for the calculation, because occasionally showers in May facilitate the preparation of the land for sowing: G. Rs. Nos. 7035, dated 9th October 1882, and 1350, dated 17th February 1883).

(2. *Note.*—Collectors should describe the general state of the crops of their districts clearly and very concisely in words. Anna estimates may be omitted if they cannot be relied on, and such estimates are obviously useless and misleading when they are at variance with the general description of the crops furnished by the Collector: G. R. No. 775, dated 29th January 1891.)

5. The rural population, according to the village returns, appear to have *increased* about *one per cent.* The rates of births and deaths are, respectively, 18 and 30 per 1,000, *showing much room for improvement in the registration. Allowance must, however, be made for immigration.*

July 1872.	July 1873.	1873-73.	
		Births.	Deaths.

(1. *Note.*—Information regarding the tests taken by district officers regarding the registration of vital statistics should be given: G. R. No. 886, dated 4th February 1889.)

(2. *Note.*—A careful analysis of the results of the annual census as they affect the Kunbis should be made each year by the Assistant in charge of the Jambusar Táluka of the Broach District, opportunity being taken during the season to test the correctness of the birth and death registers by personal enquiries. The Collector of Broach should make note of the results of analysis of vital statistics among the Kunbis in his annual reports: G. R. No. 5943, dated 3rd September 1887.)

6. The public health has been *good* and the amount of relief afforded by the dispensaries* *much the same as in the preceding year. No special* epidemic *appeared except small-pox, which prevailed for a couple of months in two tálukas near the coast.*

	1872-73.	1873-74.
Dispensaries		
In-patients		
Out-patients		

(1. *Note.*—The Collector should give a brief account of the public health and also should state the remedial measures adopted in the case of an outbreak of epidemic disease: G. R. No. 724, dated 31st January 1888.)

(2. *Note.*—Information regarding village sanitation should be embodied in this paragraph: G. R. No. 7236, dated 21st October 1891.)

7. Agricultural stock *advanced slightly*, as will be seen from the marginal summary.

Year.	Cattle.†	Horses and ponies.	Sheep and goats.	Carts.
1872 ...				
1873 ...				

A disease resembling rinderpest broke out in some villages of táluka but was checked by the prescribed remedies after a loss of about 200 head of cattle.

(1. *Note.*—Collectors will not be in a position to make any trustworthy and useful comments on the variation in agricultural stock until the month of September, and such comments should be submitted to Government in a supplementary report in the month of September, and copies thereof furnished to the Director of Land Records and Agriculture with the Annual Return of Agricultural Stock: G. R. No. 2258, dated 31st March 1891.)

(2. *Note.*—In commenting on unusually large fluctuations in agricultural stock, Collectors might with advantage state the results of any observations that may have been made regarding migration of flocks and herds to and from neighbouring districts and States: G. R. No. 8435, dated 5th November 1889.)

8. The price of labour *has continued to fall steadily ever since* 1869, and is now *lower in every important branch* than it was this time last year.

Year.	Wages per diem.		Carts per diem.	Camels.‡
	Skilled.	Unskilled.		
1872-73 ...				
1873-74 ...				

* Civil hospitals towards which municipalities contribute are not to be considered as dispensaries. (G. R. No. 3209, dated 24th June 1874.)

† Asses, camels and elephants are not to be included under the head cattle. (G. R. No. 4249, dated 21st August 1878.)

‡ Camels, donkeys, pack-bullocks, boats, or whatever may be most in use in each particular district, should be shown here.

9. The prices of produce exhibit *similar depression, which cannot be traced to any exceptional circumstances.* A few of the articles of consumption in this Collectorate are quoted in the margin:

Articles.	Quantity per rupee, per standard seer.	
	On March 31st 1873.	On March 31st 1874.
Wheat		
Dál...		
Rice common		
Jowári		
Cotton		

The whole will be found in Appendix B.

10. Takávi advances under Acts XIX of 1883 and XII of 1884 *and the special sanction of Government have been made to a considerable extent this year. The greater portion has unfortunately been for objects denoting poverty in the agricultural classes, rather than enterprise for the purpose of improvement.*

Year.	Under Act XIX of 1983.	Under Act XII of 1884.
1872.73 ...		
1873-74 ...		

(1. *Note.*—The Collector should have always under observation the system of advances whether under the Act XIX of 1883 or Act XII of 1884, the extent to which they are utilized, the views entertained of them by the agriculturists, the efforts made to explain the rules under the Acts and the obstacles to their free use. If a Collector feels that he has nothing to say on these points there is no occasion for him to write anything: G. R. No. 724, dated 31st January 1887.)

(2. *Note.*—For the sake of uniformity the details regarding takávi advances given in the reports should be for the year ending 30th June: G. R. No. 1425, dated 26th February 1892.)

3. *Note.*—Information as to the instalments of takávi loans due for recovery during the year should be given in the following form: the totals in columns 2, 5, 6 and 7 should include both capital and interest, separate figures being shown in a footnote :—

Tálukas.	Balance outstanding on April 1st.	Advances during the year.	Total for recovery.	Amount recoverable during the year.	Amount recovered or adjusted.	Balance outstanding on March 31st.
1	2	3	4		6	7

(G. Rs. Nos. 752, dated 24th January 1896, and 2541, dated 20th March 1896.)

11. Manufactures and Trade.—The chief manufactures of this district are of *cotton printed goods and silk.* The demand for these is said to have been *fair* this year, *but principally for exportation.* Local trade generally has *not* flourished owing to *the indifferent season and diminution of earnings*

(*Note.*—What is wanted is not an annual enumeration of local manufactures, but that the Collector should give the result of any observation he may have made on the recent progress or retrogression of local trades or manufactures, the causes thereof, the tendencies of trade, its markets and so on. If there is nothing new to relate, the Collector may record a blank. (G. R. No. 724, dated 31st January 1887.)

12.* Fairs.—The great annual fair at *was not as well attended as usual,* and the value of sales

* *Vide* note below paragraph 11.

amounted to *only* Rs. against Rs. in the previous year. The attendance was estimated at . Minor markets and fairs are held at places *including* *additional ones sanctioned this year under Bombay Act IV of 1862.*

13. The general condition of the people is at present *far from satisfactory. Low prices prevail, with no present prospect of a recovery; the rayats are unable to pay off the loans they contracted in more prosperous times, and the money-lenders are making unsparing use of the Civil Courts against them.*

(*Note.*—This paragraph is important, as in it should be mentioned emigration, immigration, facts as to land passing out of cultivation or being taken up, the effect of the rise or fall in prices on agriculture and trade, absorption of small holdings into large debt and the money-lenders' relations with the people: G. R. No. 724, dated 31st January 1887.)

III.—REVENUE.

(a) *Ordinary Administration.*

14. The Jamábandi Settlement was effected before March 15th in all tálukas *except the reasons given for delay in which by the Assistant Collector (Mr.) appear to me unsatisfactory.*

Táluka.	Date of commencement of Jamábandi.	Date of completion.
A.		
B.		

The jamábandi of two tálukas (or as the case may be) was done by me in person during the periods stated in the margin.

Add brief explanation, as in old paragraph 29 (without the table) why the tálukas named were selected.

(*Note.*—As regards the Jamábandi Settlement, paragraph 14 and the Results, paragraph 15, what seems to be wanted is a statement of the money fixed for collection under the principal heads: G. R. No. 724, dated 31st January 1887.)

15. The results of the settlement of the tálukas mentioned in the last paragraph were noted down in my office at the time and are as follows:—

Year.	Land Revenue.			Local Funds.		Interest.	Total for Collection.
	Remissions.	Alienations.	Revenue for Collection.	Remissions.	Revenue for Collection.		
1872-73							
1873-74							
More							
Less							

Items arising subsequent to the preparation of the village tharávbands have not been included. The chief causes of decrease and increase are as follows:—(brief explanation).

(1. *Note.*—Receipts on account of tolls on Provincial roads are not Local Fund revenue and should not therefore be included in the amount showing the Local Fund Revenue for collection: G. R. No. 758, dated 2nd February 1882.)

(2. *Note.*—The statement purports to show the results of the Jamábandi Settlement, and should therefore include only such

items of revenue as are settled at the jamábandi. The column for Local Funds should not include road and ferry tolls, &c., but only the one-anna cess and such minor items as are settled at the jamábandi. It should be briefly stated in the body of the report what are the principal items of which the amounts entered in the statement are composed: G. R. No. 759, dated 2nd February 1882.)

(3. *Note.*—Interest recovered from defaulting A'bkári farmers should not be shown amongst the results of the Jamábandi Settlement: G. Rs. Nos. 9794, dated 11th December 1884, and 1679, dated 3rd March 1886.)

(4. *Note.*—The Collector's report should contain only the statistics for the district as a whole; and information regarding the tálukas specially settled by him in person should be supplied by him to the Sub-Divisional Officers concerned for incorporation in their reports: G. R. No. 8243, dated 10th December 1888.)

16. *The remissions granted have been trifling and principally on account of destruction by the flood mentioned above.*

Paragraph 17. The realizations of revenue of all kinds up to 30th ultimo and the probable state at the end of the year, are given in the margin. As far as it is now possible to judge, *nearly all the balance on July 31st will eventually be realized.*

Items.	Demands.	Collections August 1st to June 30th.	Probable collections in July.	Probable balance on July 31st.
Land Revenue...				
Sáyar-A'bkári ...				
Local Funds ...				
Interest				
Totals ...				

(*Note.*—The demands for the current year should be distinguished from those of previous years by the figures for the latter year being written separately in red ink in this table: G. R. No. 4565, dated 5th September 1878.)

17. The progress of the realization up to June 30th of the land revenue of the district, not including revenue assigned to Local Funds or credited to Public Works Department, is shown in the marginal table. As far as it is now possible to judge, *nearly all the balance on July 31st will eventually be realized.* (The table will be compiled from the four vasulbaki statements and the monthly returns of collections.)

Demand.	Collections up to 31st March.	Balance on 1st April.	Collections from 1st April to 30th June.	Balance.

(*Note.*—The demands for the current year should be distinguished from those of previous years by the figures for the latter year being written separately in red ink in this table: G. R. No. 4565, dated 5th September 1878.)

18. Abkári.—Remarks on the system, its bearing on the people as an instrument of taxation, and of the restriction of the use of liquor should be entered herein.

19. The amount of pressure which it has been necessary to exercise up to the 30th April, in order to recover the above, may be inferred from the particulars given in the margin. *It is believed that few additional cases will arise in the last quarter of the year.*

Year.	Total number of occupancies.	Number of notices served.	Percentage of notices served to total occupancies.	Penalty under Section 148 of the Land Revenue Code.*		Distraints.				Number of occupancies transferred.		Revenue Payers.		Number of persons confined.
				Number of cases.	Amount due.	Number of cases.	Percentage to total occupancies.	Amount realized.		Number.	Percentage to total occupancies.	Number.	Percentage of increase or decrease.	
								Sale of property.	Sale of occupancy.					
1880-81... ..														
1879-80... ...														
Increase ...														
Decrease ...														

* (*Vide* G. R. No. 7458, dated 6th October 1883.)

(1. *Note.*—In Ratnágiri the Collector should contrast the number of notices and distraints required against khoti tenants with those issued against dhárekarís or Government tenants: G. R. No. 4674, dated 2nd September 1879.)

(2. *Note.*—For the purposes of more accurate comparison the pressure exercised up to the end of June or the year previous to that to which the Collector's Administration Report relates and that for the month of July should be shown separately. The figures in column 2 should show the total number of occupancies in the district and not the number of occupancies in villages in which pressure was exercised: G. R. No. 6827, dated 2nd October 1882.)

(3. *Note.*—The number of all revenue payers and not only of those who pay without coercion should be shown in column 13. Revenue payers include recognized sub-sharers, and the number in column 13 will not therefore necessarily be the same as the number of occupancies shown in column 2: G. R. No. 606, dated 24th January 1883.)

(4. *Note.*—The transfers of occupancies required to be shown in the table are such transfers as have been brought about by the employment of coercive processes. The previous column shows the amount realized by the sale of occupancy, and the object of the column regarding the transfer of occupancies is to show the number of occupancies from the sale of which the amount was realized. Transfers of occupancies from the name of one person to another in the same family which are not connected with coercive processes should not be included in the number of transfers shown in the table: G. Rs. Nos. 1121, dated 5th February 1884, and 1251, dated 9th idem.)

(5. *Note.*—Only superior and inferior holders who pay the Government assessment should be classed as revenue payers, and tenants should not be included in the number: G. R. No. 8669, dated 26th November 1883.)

(6. *Note.*—The number of occupancies transferred by private sale should not be shown in the statement of measures taken for the realization of revenue: G. R. No. 1088, dated 16th December 1885.)

(7. *Note.*—In the figures in column 2 of the statement only such occupancies as come within the meaning of clauses 17 and 18, Section 3 of the Land Revenue Code, should be included: G. R. No. 3956, dated 3rd June 1886.)

(8. *Note.*—The Collector of Ratnágiri should in his Administration Reports give information regarding the pressure found necessary in the case of occupancy tenants of khoti land in Ratnágiri: G. R. No. 29, dated 5th January 1892.)

20. Forests.—There has been *considerable increase* in the forest revenue during the past year owing to *the introduction of departmental cutting. Forest demarcation has been proceeded with and will be completed in one more season.*

Year.	Receipts.	Expenditure.
1872-73		
1873-74		

Free grants of timber have been made by the Collector under the prescribed rules to the extent shown in the margin. *The large increase is owing chiefly to a fire which destroyed nearly the whole village of* .

Year.	Village Chaúdis, &c.		Village Temples, &c.		Agriculturists.			
					Houses.		Implements.	
	Cases.	Amount.	Cases.	Amount.	Cases.	Amount.	Cases.	Amount.
1872-73 ...								
1873-74 ...								

(*Note.*—The Collector should notice forests not from the point of view of the Forest Department, but as they relate to the present and future interests of the cultivating and pastoral classes: G. R. No. 724, dated 31st January 1887.)

21. Special Taxation.—Here report on any special taxation which may from time to time be in force.

(*Note.*—The Collector should record briefly his views about the Income Tax, popular feeling regarding it, whether it is evaded, its incidence on classes, and whether the collection is as it should be: G. R. No. 724, dated 31st January 1887.)

22. Minors' Estates.—There were minors' estates in my charge on June 30th and in instances I was guardian also. The marginal table gives the principal particulars in each case. *The estates of* *and* *have been surrendered during the year; the former on expiration of minority, and the latter on transfer of guardianship to* .

Number.	Name of minor.	Age.	Native place.	Place of education.	Balance at beginning of the year.	Receipts.	Disbursements.	Balance at the end of the year.		Value of movable property in hand.	Area of land under management.
								Cash.	In Government securities.		

(*Note.*—The appointment of special Manager, Encumbered Estates Department, having been abolished, the Commissioner in Sind need not submit a separate annual report, but the Collectors should briefly state in their General Administration Reports the results of their management of the estates in their charge: G. R. No. 2178, dated 9th April 1888.)

23. Village Officers.—The efficiency of the village Revenue officers is shown in the margin.

Total number.	Of whom punished by fine.	Of whom punished by dismissal.	Of whom punished by suspension.

(b) Supervision.

24. The Huzúr Accounts Department and Record Room were examined between the

and of October last. The English memorandum of errors, &c., was despatched to the Huzúr Deputy Collector on the idem, and was finally disposed of on

25. The amount of general inspection of certain kinds performed by myself personally, and *with the aid of the Daftardár and Supernumerary Assistants in my camp*, is as under :—

COLLECTORATE, TOTAL OF.			OF WHICH WERE VISITED.			ACCOUNTS EXAMINED.			RECORDS EXAMINED.			RAYATS' RECEIPT-BOOKS EXAMINED.		BOUNDARY MARKS EXAMINED.	
Mámlatdárs' stations.	Mahálkaris' stations.	Villages.	Mámlatdárs' stations.	Mahálkaris' stations.	Villages.	Mámlatdárs' stations.	Mahálkaris' stations.	Villages.	Mámlatdárs' stations.	Mahálkaris' stations.	Villages.	In how many villages.	Number of books.	In how many villages.	Number of marks.

A return of places at which I have resided during the year accompanies this report as Appendix C.

(1. *Note.*—The Collector of Ratnágiri and his Assistants should always report under the head of supervision the numbers of the abhavni patraks or annual crop appraisement registers kept by the Khots, examined and tested by enquiring of the tenants : G. R. No. 4674, dated 2nd September 1879.)

(2. *Note.*—Examination of village accounts at the time of the jámábandi should not be shown by Collectors and Assistant Collectors in their Administration Reports : G. Rs. Nos. 5670, dated 24th October 1874, and 4549, dated 31st August 1880.)

(3. *Note.*—As there was a want of uniformity regarding the entry of statistics of boundary-mark examination in the Administration reports of Collectors—some Collectors showing their own work alone, some showing only the work of their office and some showing both—the Commissioners were directed by Government Resolution No. 9116, dated 20th December 1890, to issue orders on the subject in consultation. The following instructions (No. R-4666, dated 23rd October 1891) were issued by the Commissioner, C. D., to the Collectors in his Division with the concurrence of the Commissioners, N. D. and S. D. :—

"In pursuance of the orders of Government conveyed in the last sentence of paragraph 12 of Government Resolution No. 9116, dated 20th December 1890, Revenue Department, I have the honour to issue the following instructions.

"No change is desirable in the existing orders regarding the examination of boundary marks. Under these it is unnecessary for a Collector to examine boundary marks personally, but he may do it vicariously if he is in immediate charge of a táluka ; but, in order to secure that uniformity the want of which is alluded to in paragraph 12 of the Resolution of Government referred to above, only a lump figure representing the total number of boundary marks, examined by his office establishment and by himself if he has taken the trouble to examine any, should be entered in each Collector's Administration Report, and the system of showing his own work and that of his own office establishment separately should be discontinued : G. R. No. 3272, dated 7th April 1892.)

26. There are 15 Sub-Registry Offices in my charge the whole of which I duly examined, *excepting two to which my Registration Clerk was deputed.* The prescribed reports have been made to the Inspector-General of Registration.

27. The destruction of useless records is *much in arrears*, as will be seen from the marginal table showing the latest year up to which they have been destroyed in each office.

Offices.	Revenue.	Magisterial.* Records of trials.	Magisterial.* Records of Miscellaneous papers.	Village.†	Offices.	Revenue.	Magisterial. Records of trials.	Magisterial. Miscellaneous papers.	Village.†
Huzúr ...					Sháhápur...				
Páhánu ...					Murbád ...				
Máhim ...					Kalyan ...				
Bassein ...					Nasrapur ...				
Bhiwndi ...					Panvel ...				
Kalyán ...									

* *Vide* G. R. No. 2453, dated 8th May 1879.
† *Vide* G. R. No. 5035, dated 2nd October 1878.

(c). *Special Measures.*

28. Settlements.—*The Revenue Survey Settlement was introduced into the táluka of during the year under report, and the Jamábandi of the táluka was also done by the department consequent on the settlement of the previous year. The re-settlement of the táluka has been taken in hand, as the present term will expire in 18 .*

(*Note.*—It is important that a Collector should watch the working of a revised as compared with that of the original settlement, if revision is going on, or has recently been introduced in his district, whether it throws land out of cultivation, if so what class of land, whether the new rates seem to be easily paid, whether there are complaints of unequal incidence, whether the rates keep any cultivable land of inferior quality out of cultivation, what effect the revision of water assessment has, and the like: G. R. No. 724, dated 31st January 1887.)

29. *The alienation settlements have been almost completed, but the re-issue of sanads containing the area and quit-rent according to the survey will probably be prolonged for two years to come.*

Nature of settlement.	Work done in 1872-73. Cases decided.	Work done in 1872-73. Sanads issued.	Work done in 1873-74. Cases decided.	Work done in 1873-74. Sanads issued.	Estimated balance of work remaining. Cases pending.	Estimated balance of work remaining. Sanads to be issued.	Estimated balance of work remaining. Sanads to be re-issued.
Under Bombay Act II of 1863.							
Hereditary Officers ...							
Village servants... ..							

(*Note.*—Columns 2 and 4 are intended to show only the work done during the years specified, and the last three columns the whole arrears outstanding: G. R. No. 3486, dated 8th July 1874.)

30. Waste Lands.—*There is only one one táluka in which so much waste land exists that special measures have been sanctioned to promote its cultivation. Their effect has not as yet been very great, and certain modifications of system have been suggested. Two additional leases have been granted for the reclamation of acres, of salt land.*

Extent of cultivable area, for		Taken up in		Waste remaining August 1st 1874.	Percentage of cultivable land lying waste in	
1872-73.	1873-74.	1872-73.	1873-74.		1872-73.	1873-74.

(Should there be mines or quarries worthy of special notice, a paragraph 30 A may be inserted here).

31. *Mr. has also supervised the special experiments detailed below:—*

(*a*) *Carolina rice.*

(*b*) *Baobab trees.*

(*c*) *Introduction of the bamboo.*

(*State briefly the general result in each case.*)

(If there be no Inspector, any experiments made by the Collector or private individuals may be mentioned, or the fact stated that there is nothing worthy of record.)

(1. *Note.*—The heading "Special Experiments" should be understood to refer, amongst others, to crop experiments: G. R. No. 3153, dated 30th April 1889).

(2. *Note.*—Agriculture, which is reported upon independently by the Director of Agriculture, and Horse-breeding, which is the subject of an independent report by the Superintendent, Civil Veterinary Department, should be noticed by the Collector in his Administration Report, so that, if he has anything to say on these subjects, Government may have the benefit of a non-departmental opinion on the working of the Department, and the Collector may have his interest aroused in matters which may materially concern his district. If he has nothing to say on these matters there is no need for him to write about them: G. R. No. 724, dated 31st January 1887.)

IV.—CIVIL.

32. The extent to which Government is involved in litigation, and the results during the year of report, are summarized marginally and given in detail in Appendix D. *The most important decision was that of the High Court in vs. by which the principle has been laid down in favour of Government that*

Pending on July 1st 1873.		Additional 1873-74.		Decisions. For Government.		Decisions. Against Government.		Pending on June 30th 1874.	
Original.	Appeals.	Original.	Appeals.	Original.	Appeals.	Original.	Appeals.	Original.	Appeals.

33. Mámlatdárs' decisions under Bombay Act III of 1876 were supervised to the extent marginally noted. The number of cases which I found to have been disposed of unsatisfactorily was per cent. of the total. *The people continue to avail themselves very sparingly of this method of redress.*

Year.	Number of cases decided.	Number examined.	
		On reference from Assistants	Personally.

(1. *Note.*—The Collectors should always state distinctly what proportion the cases unsatisfactorily disposed of bore to the total number examined: G. Rs. Nos. 4432 and 4434, dated 23rd August 1879.)

(2. *Note.*—The Collectors should in their Annual Administration Reports in dealing with the work done by Mámlatdárs under Act III of 1876 give some account of the average duration of the enquiries. The information that Government require is as to the time that elapses from the reception of the plaint until final decision is given and not as to the actual number of days on which the case was heard: G. Rs. Nos. 1237 dated, 13th February 1893, and 8641, dated 25th November 1893.)

V.—MAGISTERIAL.

34. The general state of crime and the action on it of the Magisterial authorities, is shown in the margin.

Year.	Offences.	Number of persons dealt with by		Number of persons convicted.	Number undisposed of at end of year.
		Magistrates.	Sessions Court.		
18 ...					
18 ...					

(1. *Note.*—A suggestion having been made by a Commissioner that the paragraph on crime as also that on Municipalities should be omitted, it was observed by Government that they did not require any detailed reference to offences or a description of the administration of all the municipal cities and towns, but that it appeared desirable that an opportunity should be given to Collectors of alluding, in connection with these as with other subjects of like importance, to any salient features in the history of the year in a report which is the only concise and compendious annual record of administration which Government receive from each district. If a District Magistrate confines his remarks to such salient features he can with advantage deal with the period to which most of the revenue sections of the report relate, but there appears to be no necessity for specially collecting statistics for that period. No action can be taken on such statistics. Statistics given in an Administration Report are generally of use only so far as they illustrate remarks which are the result of personal observation: G. R. No. 9317, dated 10th December 1889.)

(2. *Note.*—The Governor in Council is of opinion that more detailed information should be given in the administration reports of Collectors as to the quantity and character of the magisterial work done by officers of the Revenue establishment exercising magisterial powers. It seems that some Mámlatdárs and Aval Kárkúns have more magisterial work thrown on their hands than they can well cope with in addition to their revenue work, and that, subject to the proper convenience of the parties interested and of the witnesses, some Assistant and Deputy Collectors should try more cases than they do at present. The Commissioners should be reminded that it is their duty to supervise the distribution by the District Magistrate of magisterial work among the different Magistrates on his establishment, and both Commissioners and District Magistrates should be requested to review in greater detail the distribution and performance of magisterial work in each district. The required

information should be for the year ending 30th June and should be furnished in Form E : G. Rs. Nos. 1425, dated 26th February 1892, 484, dated 18th January 1893, 4473, dated 21st June 1893, and 8175, dated 4th October 1894.)

35. The exercise of my own jurisdiction has been to the extent shown in the margin. *In one case I have been obliged to obtain the sanction of Government to the reduction of a Magistrate (Ráo Sáheb) from the 2nd to the 3rd class.*

Year.	Original.			Appellate.			Scrutiny.	
	Number of cases tried.	Accused.		Cases.			Cases.	
		Convicted.	Acquitted.	Confirmed.	Modified.	Reversed.	Examined.	Further action taken.
1872								
1873								

(*Note.*—The information in this paragraph should be made up for the year ending 30th June : G. R. No. 590, dated 23rd January 1894.)

36. The Village Police are under the authority of the District Magistrate *alone, no powers having been conferred on the Superintendent of Police under Bombay Act VII, 1867, Section 44.* The principal facts regarding the office of Police Pátel are given in the margin. *Thirty* Pátels hold commissions under Section 15, clause 1, of Bombay Act VIII, 1867.

Year.	Police Patelships in the Collectorate.	Police offences punished by		Vacancies.			Vacant on June 30th.
		Fine, Imprisonment, &c.*	Dismissal.	On death or resignation.	By Rotation.	By Dismissal.	
1872-73 ...							
1873-74 ...							

*(*Note.*—Pátels criminally prosecuted and sentenced either to pay a fine or to suffer imprisonment are not to be shown in this column : G. R. No. 3209, dated 24th June 1874.)

37. The visitation of the District Jail, under Section 37 of Bombay Act IV, 1865, and the standing orders of Government has been duly performed.

By District Magistrate.	By Huzúr Deputy Collector.	By other First Class Magistrates.

(*Note.*—Officers who are negligent in the performance of the important duty of visiting the District Jail should be reported by name to Government in the Collector's Administration Report : G. R. No. 4432, dated 23rd August 1879.)

38. The working of the Cattle Trespass Act is shown in the accompanying table :—

Year.	Number of cattle pounds.	Cattle.		Receipts.	Expenditure.	Balance transferred	
		Impounded.	Sold.			To Local Funds.	To Municipal Funds.
1872-73 ...							
1873-74 ...							

(*Note.*—The number of cattle impounded by Forest Officers should be shown separately: G. R. No. 5763 dated 17th July 1885.)

39. The Arms Act is in force in *all respects* in this district. The last calendar year shows a *considerable increase* in licenses issued which appears attributable *to the reduced stringency consequent on Government Resolution, Judicial Department, No. 3706 of July 9th, 1873.*

Year.	Licenses issued.			Penalties.	
	Dealing in Arms.	Carrying Arms.	Travelling.	Cases.	Amount.
1872-73 ...					
1873-74 ...					

(*Note.*—The information concerning the Arms Act should be given for the calendar and not for the revenue year: G. R. No. 1867, dated 20th March 1888.)

VI.—PUBLIC WORKS.

40. (It appears to His Excellency the Governor in Council that "Public Works" are far too important a branch of administration to be withdrawn from the cognizance of the Collector of a District, and if he is directed to omit all mention of them from his administration report the subject is apt to be neglected, whereas the Collector ought to be recognized as having a very decided voice in the matter.

The Collectors should make general observations on the general condition and working of the Local Boards within their respective charges, the state of communications in their districts and the improvement of the water-supply, omitting all details as to "meetings," receipts and expenditure and abstract of works: G. Rs. Nos. 724, dated 31st January 1887, 6063, dated 26th August 1890, 3864, dated 4th May 1892, and 10103, dated 24th December 1892.)

41. *There are no works of public improvement in progress at the charge of Imperial or Provincial Funds. The Committee consider that a grant is urgently required for . The Collector also has long pointed out the want of a new Mámlatdar's kacheri at*

(*Note* (*1*).—Expenditure on account of petty construction and repairs should be shown under this paragraph: G. R. No. 3133, dated 28th July 1876.)

(*Note* (*2*).—As the Collector's annual report is supposed to be an epitomé of the administration of the whole district, the information regarding expenditure on police buildings should be included in it: G. R., F. D., No. 3933, dated 22nd September 1876.)

VII.—MUNICIPALITIES.

42. (The Collector should report his observations of the meetings held, the success or failure of the corporations, what members are active and who are inert in their work: G. R. No. 724, dated 31st January 1887). (*Vide* also note 1 below paragraph 34.)

VIII.—EDUCATION.

43. (In their Resolution No. 724, dated 31st January 1887, Government have remarked that as regards education, remarks similar to those made above regarding Municipalities apply.)

Year.	Schools.				Number of Scholarships.	Number of New School-houses erected.
	Secondary.		Primary.			
	Number.	Scholars.	Number.	Scholars.		
1872-73 ...						
1873-74 ..						

44. The principal statistics relating to education are given in the margin. I have visited schools in the course of the year.

(*Note.*—Secondary schools would include all schools above primary, while primary would include both the upper primary or superior village schools and the lower primary or inferior primary schools: G. R. No. 5433, dated 3rd July 1885.)

IX.—SPECIAL DUTIES.

45. I was appointed by Government Resolution No. of Member of a Committee to report on and was absent from my charge and at for the purpose from to

I have, &c.,
(Signed) A. B,
Collector of

(G. Rs. Nos. 2346, dated 11th May 1874, 724, dated 31st January 1887, 7358, dated 24th October 1887, and 775, dated 29th January 1891.)

Appendices to the Collector's Administration Report.

APPENDIX A (PARAGRAPH 2).

Statement showing the officers at the Collector's disposal, and the manner in which they were employed during the year ending on 30th June 18 .

Names of Officers.	Grade.	From what date to what date.	Nature of employment.

(This should be prepared from the Collector's records.)

APPENDIX B (PARAGRAPH 9).

Statement of Prices of Produce in the Collectorate.

*Period of year.	PER STANDARD MAUND.												PER CUBIC FOOT.	
	Wheat.	Barley.	Rice, best sort.	Rice, common.	Bajri.	Jowár.	Gram.	Salt.	Flour.	Dál.	Ghí.	Firewood.	Timber, Teak.	Timber, Jungle.

(This can be prepared from the record of prices current kept at the Huzúr.)

* (*Note.*—The term "period of year" means the months in which the prices current are submitted, and all the 12 months are to be shown: G. R. No. 3209, dated 24th June 1874.)

APPENDIX C (PARAGRAPH 25).

Statement showing the places at which the Collector of . . resided during the year ending on 30th June 18 .

Name of place.	From what date to what date.	No. of days.	Remarks.

(This should be prepared from the Collector's own records. The monthly batta bills will be found useful.)

(*Note.*—In the tour return the tálukas in which the villages camped at are situated should be entered: G. Rs. Nos. 118, dated 7th January 1888, and 8641, dated 25th November 1893.)

APPENDIX D (PARAGRAPH 32).

Statement of civil suits by, or against, Government or its Officers, during the year ending on 30th June 1874.

No.	ORIGINAL SUITS.							APPEALS.			Remarks as to application for review, if any, cause of extraordinary delay, &c.
	Names of Parties.		Subject of Suit.	Value of Suit.	Date of Suit.	Court adjudicating.	Decision with date or compromise.	Party appealing.	Court appealed to.	Decision.	
	Plaintiff.	Defendant.									

(The Government Pleader at the Sadar Station, and the Collector's records, will supply all the information required for the preparation of this.)

APPENDIX E—(PARAGRAPH 34).

Name, Designation and Local Jurisdiction.	Class of powers with which invested.	Period during which powers were exercised in a particular district or táluka, &c.	Cases disposed of.					Of the cases shown in Columns 5, 6 and 7.				Number of appeals decided.	Cases appealed against.				Remarks. N.B.—It should be stated in the case of Assistant and Deputy Collectors how many cases entered in column 12 were taken up in relief of the Táluka Magistrates.
			Dismissed, compounded or withdrawn and acquitted under Criminal Procedure Code, Section 247.	Discharged and acquitted.	Convicted.	Committed to the Court of Sessions.	Total.	Summons cases.	Warrant cases.	Summary cases.	Total.		Confirmed.	Reversed.	Modified.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

APPENDIX F.

The Press.

1	2	3	4	
District.	Name of Press.	Name of Proprietor.	Publications thereat.	
			a Newspapers.	*b* Periodicals.

5. The Land Revenue Administration Report of the Collector of Bombay should deal closely with revenue *administration*. In such a report an account of the system of assessment and collection of revenue, the areas in respect of which assessment is levied, the tenures of land, the uses to which it is put, the prices realized at sales of land and the control exercised by the Collector and the Executive Engineer, respectively should, among other matters, find a place. A very lengthy report is not necessary, but at all events an attempt should be made to place on record annually such facts as are calculated to enable Government to form an opinion regarding the principal features in the administration of the Department which is impossible if merely a summary of revenue collections of little interest in themselves is submitted for review. (G. R. No. 1856, dated 11th March 1890.)

6. A complete account of the system of assessment and tenures of land is not needed each year. It will suffice to give in future reports such further information on these points as may be available. The report should be prepared on the assumption that the revenue of the year reported on is to be held to consist of the revenue recoverable in that year. (G. R. No. 4558, dated 30th June 1890.)

7. The Collector should in his future reports on the land revenue administration of the Collectorate of Bombay give information regarding the different items which are classed under the head Miscellaneous Land Revenue. (G. R. No. 4706, dated 10th July 1891.)

Note.—This Resolution approved of the form in which the port should be submitted by the Collector.

(iii) *Assistant and Deputy Collectors' Reports.*

1. All Assistant Collectors in charge of tálukas are to submit to the Collector on the 5th of July in each year a general report, in the form given in Appendix I, for the twelve months which expired on the 30th of June previous. These reports are to be forwarded in original by the Collector to the Commissioner not later than July 20th, with such remarks as he may think proper.

In drawing up the reports the following principles are to be strictly carried out:—

(*a*) The whole report must be prepared by the Assistant himself, and not drafted for him by clerks or others.

(*b*) The report should be entirely prepared (as it can be) from materials in or passing through the Assistant's own office, and not by calling for statements from Mámlatdárs. Every Assistant is, at the time of doing jamábandi or examining records, &c., to keep in his own hand notes of the result and the statistics necessary for his report. All such notes are to be handed over on a transfer, and the fact that all materials necessary for the report up to date have been so transferred is to be mentioned in the usual report of giving over and receiving charge.

(*c*) It may in some cases happen that the statistics given will not tally exactly with those framed at the Huzúr at the end of the year, owing to the different date at which they have been obtained by the Assistant. Accuracy is to be obtained as far as possible, but is not essential in all cases, as the scope of these reports is to show how the Assistant deals with the work which passes before him, not to form materials from which any general and precise report is to be compiled.

(*d*) The portions of the accompanying form which are in ordinary type, as also the numbering of sections and paragraphs, and the marginal tables are intended to be invariable. The portions in italics are intended as examples of the sort of information required, and are to be modified according to the circumstances of each case.

(*e*) If under any head more latitude for any special facts, opinions or suggestions be required, the insertion of not more than one paragraph of moderate length, to be numbered A (as 11-A, 23-A, &c.) is permitted.

(*f*) As these reports are intended to stand by themselves as records of administration, nothing is to be stated in them in a form requiring a reply. Opinions and suggestions, or results, are to be simply stated, all correspondence for action on them being conducted independently.

(*g*) No personalities, recriminations, personal statements, or defences can be permitted.

(*h*) No opinions of the character or qualifications of Government officers, or private individuals in the Municipal or Local Fund Committees, &c., are to be offered on hearsay, or except on personal acquaintance with the individual and his work.

(*i*) Finally, as Government will be guided to a considerable extent by these reports in their estimate of the qualifications and capacity of the officers submitting them, the latter should spare no pains to make them neat in form, terse in style, and intelligently comprehensive and useful in matter.

(G. Rs. Nos. 5091, dated 12th October 1871, 3024, dated 15th June 1878, 5317, dated 13th September 1881, 724, dated 31st January 1887, and 2224, dated 26th March 1891.)

2. Collectors should record briefly their general opinion of the manner in which their Assistants have performed their duties when submitting the latter's reports to Government. (G. R. No. 4308, dated 30th August 1872.)

3. One of the principal objects of the Assistant and Deputy Collectors' adminisration reports is to ensure a more exact and thorough supervision being maintained by Assistants and Deputies over the administration of their charges; and to this end to oblige them to record from time to time the results of their observations and scrutinies, and not to defer till the end of the year obtaining the requisite information from their Mámlatdárs. Government are satisfied that this information can be readily obtained by these officers themselves, if only they and their subordinates will during the course of their tours take the trouble of recording the necessary facts.

Special care must be taken that the orders obliging Assistants on their transfer to certify that they have made over to their successors the requisite notes and materials for the preparation of these reports are not lost sight of.

(G. R. No. 3023, dated 15th June 1874.)

4. A suggestion being made that June 15th should be substituted for July 1st in paragraph 9 of the form of Assistant Collectors' Report, and that for the purposes of paragraphs 11—13 the year ending 31st May should be made the year of report, Government observed that it did not appear that any specific orders were necessary on the point. In the Resolution which first directed the submission of the reports it was stated, with regard to the statistical information to be furnished in them, that "accuracy is to be obtained as far as possible, but is not essential in all cases, as the scope of these reports is to show how the Assistant deals with the work which passes before him, not to form materials from which any general and precise report is to be compiled." Accordingly it would be sufficient if the information was given up to as late a date as possible. (G. R. No. 5571, dated 26th September 1881.)

5. Assistant Collectors should be trained to understand and take an interest in the departments which do not come directly under their control, but which enter into the duties of a Collector, so that when they have to take charge of a district they may be familiar with all branches. Government therefore direct the introduction of a system of brief departmental reports on Opium, A'bkári, Stamps and Registration. The reports should be addressed to the Collector; they should be short and simple, giving brief statistics with remarks explanatory of the features shown by the figures, notice of any important departmental orders and how they worked, and any remarks that may occur to the writer on the management of the departments in the tálukas under his charge. Should the Collector consider these reports to have special value in any

case, he should forward them to the head of the department.

Each Assistant Collector should ascertain from the táluka offices in his charge the nature of the revenue under the four heads (Opium, A'bkári, Stamps and Registration), with the various sub-heads, which passes on to the táluka books, and should then ask the Mámlatdárs to furnish him with the amounts credited up to June 30th. Figures which can only be obtained from the Huzúr Account Office should not be required from Assistant Collectors. Opium and A'bkári may be included in one report and Stamps and Registration in another.

(G. Rs. Nos. 724, dated 31st January 1887, and 2970, dated 12th May 1887.)

6. The duty of reviewing the annual administration reports of Collectors and Assistant and Deputy Collectors has been practically transferred to the Commissioners, and they should bring to the notice of Government any points in respect of which they consider revision of the standard drafts of the reports desirable. The remarks of the Commissioner, S. D., given in the margin,* should be specially noted by all Assistant and Deputy Collectors. Frequently the reports are unnecessarily long and contain suggestions which should form the subjects of separate references. It should be remembered that these reports are to stand merely as records of administration and that nothing should be stated in them in a form requiring a reply. Assistants and Deputy Collectors should bear in mind that they should only record the results of their own inspection and observation, and that it is contrary to orders to append to their reports reports of Mámlatdárs on the condition of the people.

*"One of the chief objects of a standard form, especially for long reports which have to be submitted in manuscript, is that reviewing authorities may know exactly where to find particular matter—especially for objects of comparison or combination. And it is most confusing and troublesome, when for instance 'Education' is treated as paragraph 9 of one report and paragraph 18 of another, and in a third is given among 'General Remarks' quite at the end; or when one set of remarks on 'Tagai' or on 'General Condition and Prospects' is given at the prescribed place, and another set of remarks on the same subject in some other position further on. There is also too much of a tendency on the part of some Assistants,—usually the more junior ones,—to ignore the specially stated facts that the reports are to stand simply as records of administration, showing what the officers submitting them have done, and how they have done it; to introduce into them opinions and suggestions with the intention that they shall be accepted and acted on from the reports themselves, instead of from separate proceedings; and to write themselves into notoriety by introducing inordinately long 'Special Paragraphs.'"

Assistants' reports should, of course, be returned by Collectors when necessary for the correction of mistakes, but the fact should not be lost sight of that one of the chief objects of these reports is to enable the Commissioners and Government to judge how each officer performs his duties. The

Collector has already ample opportunity of gauging the merits of his Assistants, and it is not necessary for him to review their work in detail; nor should he discuss their reports in his own, which is intended to stand as a record of his own work and his own observations. The present orders should be adhered to, and Collectors should add to each Assistant's report such separate remarks as may be required in each case; there does not seem to be any reason for printing or circulating these.

(G. R. No. 1237, dated 13th February 1893.)

7. It is desirable that a map, with his tour marked thereon, should be submitted by a sub-divisional officer with his administration report. No new maps need be prepared for this purpose. The maps which now accompany Collectors' administration reports are in the case of most districts sufficiently suitable. In any case in which they are considered to be too small to properly illustrate an Assistant Collector's tour, rough sketch maps can be substituted; all that is wanted is that Government may have a fair general idea of an Assistant or Deputy Collector's tour. The Commissioners have a ready means of checking these tours in the monthly diaries submitted to them. (G. Rs. Nos. 8435, dated 5th November 1889, 1032, dated 8th February 1890, and 8641, dated 25th November 1893.)

8. The practice of appending large táluka maps to the annual administration reports should be discontinued, and the tour of each officer should be shown and marked on a district or sub-divisional map of convenient size. (G. R. No. 9246, dated 18th December 1893.)

APPENDIX I.

(FORM OF ASSISTANT AND DEPUTY COLLECTORS' REPORTS.)

No. OF 18 .

From A. B.,
First Assistant Collector and
Magistrate, F. P.;

To C. D.,
Collector and Magistrate of E.

July 5th, 18 .

Sir,—I have the honour to submit the annual report on the administration of my charge, which is composed of the tálukas specified marginally, and has been under me *since March 11th 18* (*or since November 1st 18* , previous *to which date they were under Mr.*———,*who has supplied to me the necessary information relating to his own time.*

Tálukas.	Area in square miles.	* Population.
A		*(Imperial census figures to be given: G. Rs. Nos. 2505, dated 28th May, and 3023, dated 15th June 1874).
B		
C		
Total ...		

2. A return of places at which I have resided during the year, and the number of days spent at each, is forwarded herewith (Appendix No. 1).

Residence during the year.

II.—REVENUE. (a) JAMÁBANDI.

3. The jamábandi settlement was effected during the periods stated in the margin; *that of Táluka C was delayed beyond the prescribed period because I was called away to——— for a few days to meet the Revenue Commissioner (or as the case may be).*

Tálukas.	Commenced.	Completed.
A ...	December 15th...	January 10th.
B ...	January 2nd ...	February 10th.
C ...	February 20th ...	March 20.

(*Note.*—The information in paragraph 3 should refer to the whole charge, *i.e.* all the tálukas of which charge is held by the Assistant or Deputy Collector. If any tálnka has been settled by the Collector, the fact should be noted.)

4. The results of the settlement of the tálukas mentioned in the last paragraph were noted down in my office at the time, and are as follows. Items arising subsequent to the preparation of the village tharávbands have not been included :—

Years.	Land Revenue.			Local Funds.		Interest.	Total Revenue for collection.
	Remissions.	Alienations.	Revenue for collection.	Remissions.	Revenue for collection.		
18 -18							
18 18-							
Increase							
Decrease							

The chief causes of decrease and increase are as follows: (give brief explanations).

5. Takávi advances have been made to a few rayats: (give brief remarks on number of applications received and granted.)

6 The progress of the realization up to June 30th of the land revenue of the tálukas in my charge, not including revenue assigned to Local Funds or credited to the Public Works Department, is shown in the following table :—

Demand.	Collections upto 31st March.	Balance on 1st April.	Collections from 1st April to 30th June.	Balance.

As far as it is now possible to judge, *nearly all the balance on July 31st will eventually be realized.*

(The table will be compiled from the four monthly vasulbaki statements and the monthly returns of collections.)

7. The general condition and prospects of my charge, in a material point of view, are *decidédly favourable. In Táluka A nearly all waste land has been taken up, the value of occupancies is considerable, and, the accumulation of capital progresses. In Táluka B, the waste is larger, but is being gradually taken up, and is now only one-third of what it was ten years ago. Táluka C is a more backward district with a considerable amount of forest, and a large aboriginal population of Bhils and Chodras. Still cultivation there has increased by 20 per cent. within the last five years.*

II.—REVENUE. (*b*) SUPERVISION.

8. The comparisons of the táluka tálebands of the past year (18) required by Government Resolution No. 1454, of November 6th, 1869, were duly completed on the dates given marginally and in the manner prescribed at page ... of the Manual of Revenue Accounts. *The accounts of Tálukas A and C were in good order, but in those of Táluka B, some errors were detected which have been rectified.*

Tálukas.	Date.
A	
B	
C	

9. The examinations of the táluka accounts were effected in general accordance with the direction at pages ... of the Manual, at the periods stated in the margin. *I regret that I was unable to make the second examination of the accounts of Táluka C owing to a severe accident which occurred when I was at the other end of my charge and incapacitated me from travelling for five weeks.* The comparison of the daily sheets with the day books and other expansions (Manual, pages ...) was made *at the same time as the inspection of the rest of the accounts, and errors which were detected were reported at once to the Collector.*

Tálukas.	First examination.	Second examination.
	Dates.	Dates.
A ...	October 10th to 20th.	March 4th to 10th.
B ...	November 9th to 17th.	April 20th to 29th,
C ...	December 5th to 19th.	Do.

10. The amount of village inspection which I have performed personally is shown below.

Tálukas.	Villages.				Rayats' receipt-books examined.		Boundary marks examined.	
	Total number.	Number visited.	Number in which accounts examined.	Number in which records examined.	In how many villages.	Number of books.	In how many villages.	No. of fields.
A								
B								
Total ...								

The performance of their duties by the village accountants is on the whole good, as shown by the general application of the prescribed tests (Manual, pages ...), but out of a total number of 150, it has been necessary to *reprimand twenty, to fine ten, and to dismiss two, one of whom was prosecuted criminally and convicted.* In examining receipt-books the procedure prescribed at page 84 of the Manual of Revenue Accounts was observed.

(1. *Note.*—*Vide* note 1 below paragraph 25 of the form of Collectors' Administration Report.)

(2. *Note.*—In column 3 of the statement entered in this paragraph all the villages which the officers visited for the performance of official duties should be entered, and not only villages at which they encamped: G. R. No. 6619, dated 25th September 1882.)

(3. *Note.*—All punishments inflicted on village accountants should be shown in this paragraph: G. R. No. 8782, dated 15th December 1882.)

III.—CIVIL.

11. The number of cases decided by Mámlatdárs under Act III of 1876 (Bombay) and the results of my supervision are given in the margin. The Collector has administered reprimands in of the cases referred to him for injustice or carelessness. On the whole the work is fairly done, *except by Ráo Sáheb ——— Mamlatdár of A.*

Tálukas.	Number of cases decided.	Number examined.	Number referred to Collector.
A			
B			
C			
Total ...			

(1. *Note.*—Only those cases in which mistakes are noticed should be entered as referred to the Collector: G. L. No. 9013, dated 6th November 1885, and 534, dated 21st January 1886)

(2. *Note.*—Assistant Collectors should include in their reports with brief remarks, a statement showing the numbers of Sub-Registry Offices and, in the districts where Act XVII of 1879 as amended by Acts XXIII of 1881, XXII of 1882 and XXIII of 1886, applies, of Village Registry Offices examined by them: G. R. No. 8126, dated 17th November 1890.)

IV.—MAGISTERIAL.

12. The extent to which my own original jurisdiction has been exercised, and the results of the control exercised over it by superior authority, are given in the margin.

Tálukas.	Number of cases tried.	Number of accused.	Number of accused.				On appeal or revision, number of sentences.		
			*Committed to the Sessions.	Convicted.	Acquitted.	*Discharged.	Confirmed.	Modified.	Reversed.
A... ...									
B									
Total ...									

* *Note.*—Prisoners not committed for trial will come under the head of discharged: G. R. No. 3596, dated 24th July 1872.

13. I was invested on *January 10th*, 18 , with powers to hear appeals from the decisions of Subordinate Magistrates. The marginal table gives the number of cases disposed of by each Sub-Magistrate in my charge with the results of my exercise of the above power, and also of the references for revision which I have made to the District Magistrate on scrutiny of the daily abstracts of cases and a percentage of the cases themselves as required by Government Resolution, Judicial Department, No. 2942 of October 10th, 1867.

Talukas.	Names of Sub Magistrates.	Powers exercised.	Number of		On appeal or revision, number of individual sentences.		
			Cases.	Persons convicted.	Confirmed.	Modified.	Reversed.
A	M. N....	1st Class.					
	N. O....	2nd „					
B	P. Q....	1st „					
Total ...	...	...					

(If the Assistant has no powers of appeal, the last three columns will contain the results of revision only, and the commencement of the paragraph should be modified so as to state with whom the appellate powers rest.)

1. *Note.*—It is not necessary for Assistant Collectors to give details of the work done by Subordinate Magistrates. They should merely show the nature of the work, original, appellate or revisional, done by themselves, for the year ending June 30th: G. R. No. 29, dated 5th January 1892.)

(2. *Note.*—Assistant Collectors should include in their reports, with brief remarks, statements showing—

1, amount of original magisterial work performed by them;

2, the same on appeal or review from or of the work of Subordinate Magistrates: G. R. No. 8126, dated 17th November 1890.)

V.—PUBLIC WORKS.

14. Local Funds.—State the number of meetings attended of each Táluka Board and add brief remarks on the working of the Boards.

(*Note.*—Statistical details concerning Local Funds affairs are not to be embodied in the Assistant Collectors' Administration Reports. Only critical remarks on the working of these Bodies are required: (G. R. No. 9246, dated 18th December 1893.)

VI.—EDUCATION.

15. Education.—State the number of schools in each táluka and the number visited, and add such remarks as may seem necessary.

VII.—MUNICIPALITIES.

16. Give a brief account of the share taken by the Assistant or Deputy Collector in Municipal administration.

(*Note.*—Assistant Collectors should include in their Administration Reports, with brief remarks, statements showing the share they have personally taken in Municipal Administration: G. R. No. 8126, dated 17th November 1890).

VIII.—GENERAL REMARKS.

17. General remarks :—

APPENDIX 1 (PARAGRAPH 2).

Statement showing the number of places at which the —— Assistant Collector resided during 18 .

Name of place.	From what date to what date.	No. of days.	Remarks.
1st Head Quarters.			——was absent from the ——to the —— and ——acted for—— during that period.
2nd			

Note.—The camps should be shown consecutively as the office moved, and Mámlatdárs' and Mahálkaris' stations marked with asterisks.

(2. *Note.*—In the tour return the tálukas in which the villages camped at are situated, should be entered : G. R. No. 118, dated 17th January 1888.)

(1.. *Note.*—The tours should be reported in the chronological order of the officer's movements and not according to the length of time spent at the several places at different visits : G. R. No. 4322, dated 30th August 1872.)

PART VII.—MISCELLANEOUS.

1. Assistant Collectors are not to try any magisterial cases in their own houses. This must be considered a standing rule in the whole Presidency. (G. R. No. 1221, dated 3rd March 1873.)

2. It is clearly to be understood that no Magistrate is to try cases in his own house. (G. R. No. 2893, dated 21st May 1873.)

3. The officer in whose charge the office library is personally responsible for the safe keeping of the books composing it. (G. R. No. 5855, dated 11th November 1880.)

4. Medicines required for dispensaries should be received very soon after they are indented for, and Collectors should at once report to Government if there is delay in complying with their indents. (G. R. No. 6827, dated 2nd October 1882.)

5. The receipts and payments of the Collector of Bombay, who is a Land Revenue Officer and has a treasury, should be accounted for in the manner laid down in Chapter 18 of the Civil Account Code, 6th edition (see also Manual of Land Revenue Accounts). (G. R. No. 3660, dated 27th May 1890.)

6. There can be no question of the expediency, so far as efficiency of administration is concerned, of the assembling at the head-quarters of the district of all district officers during the season at which they are not ordinarily required to tour. This principle has always been recognised and acted on, the only exceptions being in cases where owing to the large size of certain districts, and for the convenience of the public, certain Assistants have been required to reside during the rains at outlying places within the districts to which they were attached. To say nothing of the inconvenience that would be caused to private persons having business to transact with district officers if they reside outside their district, it is obviously to the interest of discipline, instruction and despatch of business that the Collector's Assistants in all branches of the administration should be gathered round him in the rains. The claims of society also must be considered, especially in small stations and among officers who spend the greater part of each year on tour. (G. R. No. 3772, dated 3rd June 1891.)

7. Cases sometimes occur in which British officers, notwithstanding the stringent orders of Government to the contrary, have been tempted to take at times the law into their own hands, and to maltreat natives sometimes, where there may be reasonable grounds of complaint; at other times it has been for trifling causes; occasionally for no reason at all. The consequences of such illegal and violent acts are not only that injustice and hardship are inflicted on individuals, but that the character of the Government itself suffers from the tyrannical and oppressive behaviour of its own officers. Conduct of a kind so objectionable will

not fail to subject those who deliberately violate the orders of Government to adequate penalties. But, though provocation can in nowise excuse the neglect or contempt of the reiterated orders of Government on this important subject, yet the Governor General in Council is desirous to prevent, as far as possible, the occurrence of any just cause of irritation to British officers marching detachments through British territories or those of Native States. To insure this object there should always be some one present to whom the Commanding Officer can apply for redress; to whom he can look for prompt attention when robberies have occurred or injuries have been inflicted, and from whom he may expect that every effort will be timely made to recover stolen property; to capture, and without delay to bring to justice, offenders, and to bring to notice any neglect or misconduct on the part of subordinate local officers. With this view, whenever troops are to march in British territories they should be accompanied by a Police officer deputed by the Magistrate of the district. The regular relief of the Police officers, as troops in march cross the boundaries of districts, is a point of detail which should in future be as carefully provided for as the preparation of supplies in the several districts. In Native States the Political officers of the British Government must understand it to be one of their duties to provide that, whenever British troops are to traverse the territories of Native Princes, their Darbárs are to depute intelligent and experienced officials of their own to accompany the British detachments, and to remain in attendance until the troops cross the boundary and enter other territory. This is frequently practised when any considerable body of troops is to traverse a Native State, but it is not sufficient thus to restrict the system to large bodies of troops, for the occurrence of robberies and of causes of misunderstanding are more likely to occur with small than with larger masses of troops, who ordinarily have with them an experienced staff, and are usually accompanied by Darbár vakils of rank and authority. The system must be worked out as carefully with small as with large bodies, and with especial care whenever the small detachment is composed of European troops. When such a system shall be adequately established, the occasions should be rare when misunderstandings could arise, and it should prevent the occurrences which often are a source of much irritation to Commanding Officers. Native States would be relieved from many difficult references and claims, whilst Commanding Officers having at hand a responsible person to whom at once to apply would be better able to pay attention to the precise instructions laid down for their guidance in paragraph 2, Section 47, of the Military Regulations of the Army, according to which all officers marching are "enjoined to bear in mind the serious responsibility that will attach to them for any abuse of authority, or exertion of illegal power; they will, therefore, invariably report

to the Civil authorities any instance of neglect or inattention on the part of the Native Police or other subordinates of the Civil power, but by no means interfere with them in the exercise of their duty, or use any authority whatever over them; and in the event of any detriment or delay arising to the public service, or of any well-founded cause of complaint existing, they are to represent the same to the Commander-in-Chief through the regular channel. (G. I., For. D., No. 153, dated 16th May 1864; *vide* G. R. No. 457, dated 3rd February 1865.)

8. The selection of grounds outside military limits for encamping troops in case of any epidemic disease breaking out should be made by the Military authorities in consultation with the Collectors. As a general rule the land so selected will be dry murum soil unfit for cultivation. Where culturable land is unavoidably chosen, the preferable course will be for the Collector to enter into an agreement with the proprietor, by virtue of which the land can at once be taken temporary possession of on payment by the Collector of whatever sum he may consider just on account of damage to crops and rent of land (G. R. No. 2749, dated 28th June 1865.)

9. In every case in which there exists a reasonable claim for compensation to owners of fields for the destruction of crops caused by the encampment on their grounds of troops marching through a district, the Collector should cause the Commanding Officer to be informed immediately of the extent of damage committed. (G. C. No. 2235, dated 12th May 1871.)

10. Government cannot recognize that when a regiment or a body of troops is on the line of march and accompanied by a Commissariat contractor or his agents, the Táluka authorities are in duty bound in all cases to lay in a supply of provisions for the benefit of such contractor. Were such an obligation on the part of the Civil authorities allowed, the presence of a contractor with the troops would be useless, as the district officers could generally provide all necessary supplies if sufficient intimation were given beforehand.

It is the duty of the contractor for supplies on the march, either by himself or by his agents, to have the supplies for which he contracts ready at the several halting places. This he should do by timely arrangements, preceding the troops, and purchasing the supplies, and arranging for their conveyance to the ground; the only assistance he should receive from the Civil authorities being directions to the district native officials to afford him every facility for the collection of the supplies, a rough estimate of the quantity of which should be furnished to them some considerable time beforehand.

The native officials on the spot and over them again the Collectors would, of course, take proper

notice of any case in which the villagers obstructed the march of troops by declining to sell to the contractors articles required for the troops.

The foregoing is the principle which should govern the relations between the contractors and the native officials of the districts or villages through which the troops pass while on the march, and His Excellency in Council is of opinion that to allow native contractors the power to obtain supplies by requisitions on táluka officials, would be to swell the contractors' profits at the expense of the Government Exchequer, and of the time and labour of district officers without any corresponding benefit. It would, moreover, open the door to all manner of abuse and oppression.

(G. R., M. D., No. 3703, dated 5th October 1874; *vide* G. M. No. 5495, dated 16th idem.)

11. District officers should enjoin such Assistant Collectors and Mámlatdárs as are from time to time deputed to accompany troops on the line of march to be most particular in seeing that all claims for cartage, compensation, &c., are promptly enquired into and settled. (G. R. No. 4052, dated 16th July 1873.)

12. The investigation as to the amount of damage done to crops by troops and the amount of compensation to be awarded should be completed as promptly as possible. (G. R. No. 3026, dated 22nd May 1876.)

13. With a view to enable Civil officers who may be engaged in purchasing animals and stores for the Military Department to render their accounts so as to admit of their being accepted by the Military Accounts Department without further enquiry, the following procedure should be adhered to:—

Every payment made by a Civil officer on account of animals or stores purchased for the Military Department should be supported by—

(1) the payee's receipt, and

(2) the receipt of the Commissariat or Transport officer, to whom the animals or stores are handed over, in which receipt should be specified, in the case of animals, the depôt roll on which they will be accounted for, and in the case of stores, the Commissariat returns in which they will be brought to account;

(3) When there is no representative of the Military Department to whom the animals or stores can be handed over, the Civil officer should furnish proof that he has made them over to the Railway authorities at the point of transmission for despatch to their destination, the proof being a certified copy of the acknowledgment of their receipt by the Station Master or other responsible officer of the railway.

(G. R., M. D., No. 2620, dated 14th July 1887; *vide* G. R. No. 5040, dated 1st August 1887.)

14. Commanding Officers should specify some time beforehand the supplies they want for troops on the march, so that the Civil authorities can inform them what supplies will be delivered and at what rates. The district officers should furnish all information required by Commanding Officers of regiments that have to march through their districts regarding the supplies of provisions and forage procurable in their respective charges, and to comply with any requisition made by those officers on the distinct understanding that they will take and pay for the whole of the supplies demanded by them. (G. R. No. 8654, dated 8th December 1886.)

15. All communications on the subject of supplies required for troops on the line of march should be invariably addressed to the Collector of the district and not to subordinate officers. (G. R. No. 3812, dated 4th June 1891.)

16. As in the case of the moves of troops, due notice of the march of military followers and transport animals through a district should be given by the Military authorities to the Collector of the district, whether supplies are required or not. (G. R., M. D., No. 997, dated 23rd May 1893; *vide* G. R. No. 4234, dated 13th June 1893.)

17. The Government of India have sanctioned for adoption the following form of requisition for supplies of troops on the line of march :—

COMST. FORM 15-A,
Supplied gratis.

(This form is applicable to Punjab, Bengal and Bombay Commands.)
Referred to in Army Regulations, India, Volume X, Part II.)

Requisition on the _____ *for supplies required at* _____ *on the* _____ *189* , *for the fighting-men, public followers, public and private cattle of the* _____ Dated at _____ 189 .

Articles.	Quantity required.
For Officers and others.	
Sheep	
Fowls	
Kids	
Milk	
Eggs	
For British Troops.	
Flour, wheat, 1st sort	
Rice (descriptions to be specified)	
Salt (ditto)	
Onions	
Potatoes	
Vegetables, fresh	
Firewood	
Charcoal	
Straw or grass for men's bedding	
Oil (descriptions to be specified)	
Cotton for wicks	
Tinning cooking utensils	
Hemp	
Baskets	
Ghurrahs, earthen	
Tent pegs	
For Native Troops and Public Followers.	
Atta	
Rice	
Dal (descriptions to be specified)	
Ghi	
Salt (descriptions to be specified)	
Turmeric	
Firewood	
Straw	
Ghurrahs, earthen	
Tent pegs	

Articles.	Quantity required. Public.	Quantity required. Private.
For public and private cattle.		
Atta for elephants		
Gram, 1st sort		
,, 2nd ,,		
Barley		
Bajra or other inferior grain (to be specified).		
Oats		
Indian corn		
Dhan		
Coolthi } Mutt } Gowar } Jowari } (In Bombay Command only)		
Mote		
Fodder, green		
,, dry		
Sugarcane		
Kirby, dry		
,, green		
Grass, green		
,, dry, for rations		
,, ,, horses' bedding		
Bhoosa, white		
,, missa		
Bran		
Salt (descriptions to be specified)		
Oil (ditto)		

I do hereby certify that the articles specified in this requisition are indispensably necessary for the use of the _____ to the best of my judgment and belief, and after the most careful examination.

Examined.

_____
Quarter Master.

_____ *Commanding*
Commissariat Officer.

NOTES.

I.—This requisition should reach the District Civil Officer at least a fortnight before the date on which the supplies are required.

II.—This requisition is to be framed by the Commissariat Department and Commanding Officer to the extent each will be responsible for the supplies to be paid for by the State and by troops.

III.—Only the articles shown on reverse can be requisitioned. Further articles, or an excess over the requisitioned amount of authorised articles, cannot be demanded, and the Commanding Officer and Commissariat Agent must make the best arrangements practicable to obtain them.

V.—Requisitions for supplies in excess of actual requirements should on no account be made. If from any cause the quantity provided on indent is subsequently found to much exceed requirements, the official on whose requisition the excess supply was furnished should, in concert with the Civil Officer, make such arrangement for its disposal as may appear best for all concerned.

V.—For transport mules and ponies grain of the cheapest kind locally obtainable to be requisitioned for.

18. The following is a list of encamping grounds for troops on the main lines of communications in the Bombay Presidency. The attention of Collectors is drawn to paragraph 15, Section 1,* of the Transport Regulations, Part II, Inland, and they should take steps to ensure that the encamping grounds are kept in good order. It is not intended, however, that there should be any change in the existing procedure and that the encamping grounds hitherto cleaned by the Public Works Department should be cleaned by the Civil Department. The Collector will requisition the Executive Engineer, when clearance other than that which can be effected by the ordinary village establishment is necessary, and in that case, the outlay will be met, as heretofore, from the Military Repair assignment.

* *Extract paragraph 15, Section 1, of the Transport Regulations, Part II, Inland.*

15. The established encamping grounds when not occupied are kept clean and free from jungle growth, and generally in order by the local subordinate Civil officer, under the orders of the Civil officer of the district. The latter should be addressed without delay when there is a subject of complaint.

List of Encamping Grounds.

Routes.	Encamping Grounds.	
I.—Bombay to Poona.	Bombay.	Khandála.
	Kurla.	Kárli.
	Thána.	Wurgaum.
	Dhysur.	Nigri.
	Panvel.	Poona.
	Woundal.	
II.—Bombay to Násik.	Bombay.	Kurdi.
	Kúrla.	Kására.
	Thána.	Igátpuri (top of Thull Ghát).
	Bhiwndi.	Wari Warra.
	Dohála.	Devláli (Násik)
	Shápur.	
III.—Bombay to Baroda and Ahmedabad.	Bombay.	Lachpur.
	Kúrla.	Surat.
	Thána.	Sewaun.
	Bhiwndi.	Kim Choki or Kutodra.
	Majura.	Umurwála.
	Buttána.	Broach.
	Kámroli.	Tunkeira.
	Mahágaum.	Miágam.
	Sawteh.	Itola.
	Nagunkus.	*Baroda.*
	Sujjun.	Wasud.
	Karmála.	Anund Mogri.
	Bugwára.	Nadiád.
	Paldi.	Kaira.
	Palan.	Láli.
	Undáss.	Butwa.
	Gundeve.	*Ahmedabad.*
	Kaliawádi.	
IV.—Poona to Ahmednagar and Aurangabad.	Poona.	Ahmednagar.
	Loni.	Imámpur.
	Kondápur.	Wuddála.
	Sirúr.	Kygaon.
	Supa.	Dyegaon.
	Tas (or Chas).	Aurangabad.

Routes.	Encamping Grounds.	
V.—Poona to Belgaum and Dhárwár.	Poona.	Kinni.
	Khair.	Kolhápur.
	Kikwi.	Kágul.
	Párgaon.	Nipáni.
	Yella.	Sunkeshwar.
	Bhuinj.	Hutturgi.
	Sátára.	Butramutti.
	Uttit.	*Belgaum.*
	Umruz.	Hire Bágévádi.
	Karrar	Kittur.
	Kassigaon.	Teggera.
	Kamairi.	*Dhárwár.*
VI.—Poona to Sholápur.	Loni	Indápur.
	Uruli.	Temburni.
	Yewut.	Arun.
	Pátus.	Hewrah.
	Rawungaum.	Mohol.
	Bhingawa or Bigwahun.	Sawuleshwar.
	Loni.	Sholápur.
IX.—Burhanpur to Mhow.	Burhanpur.	Sunnawud.
	Asirgarh.	Burwai.
	Boregaon.	Bulwára.
	Mokulgaon.	Smirole.
	Desgaon.	Mhow.
	Dórwa.	
X.—Ahmedabad to Rájkot.	Ahmedabad.	Wadhwár.
	Sirkeij.	Muli.
	Sánand.	Doliya
	Sachana.	Chotila.
	Viramgám.	Bamunbore.
	Chablie.	Kuwarwa.
	Luktur.	Rájkot.
XI.—Rájkot to Porbandar	Rájkot.	Upleta.
	Rubdah.	Wadásuda.
	Gondal.	Kutyána.
	Virpur.	Kundorda.
	Jetpur.	Ranawow.
	Dhoráji.	Porbandar.
XII.—Bhúj to Mándvi.	Bhúj.	Burra Asumbia.
	Maigpur.	Mándvi.
XIII.—Ahmedabad to Ajmere.	Ahmedabad.	Palri.
	Adaulaij.	Erinpura.
	Panshur.	Sanderáo.
	Langraij.	Dhola.
	Mysána.	Gundoji.
	Unja.	Páli.
	Sidhpur.	Jadan.
	Meyta.	Sojat.
	Gud.	Chandáwal.
	Deesa.	Jhuta.
	Dunpura.	Bar.
	Kucháwara.	Sendra.
	Muddar.	Nyanagar.
	Reodur.	Mangliáwas.
	Sumvára.	Saradua.
	Sirohi.	Ajmere.

(G. R. No. 8037, dated 11th October 1884; G. Rs., P. W. D., Nos. 180 M. W.—1542, dated 22nd October 1884, 1263A, dated 24th November 1884; *vide* G. M. D., Nos. 8643, dated 3rd November 1884, and 9738, dated 9th December 1884; G. R., M. D., No. 1505, dated 2nd April 1886; *vide* G. M. 2995, dated 20th idem, and G Rs., P. W. D., Nos. 20 M. W—253, dated 3rd February 1888, and 46 M. W.—517, dated 14th March 1888.)

19. The rules* noted in the margin detail the procedure under which carriage is to be obtained by regimental authorities from the Commissariat and permit, under the conditions therein laid down (paragraph 96), of the Commissariat applying to the Civil authorities for assistance.

* Army Regulations, India, Vol. X, Passages, Part II, Inland, Section I, III Carriage, paragraphs 87 to 151, and Appendix V.

The position of the Commissariat Department is that on occasions of this sort it utilizes all Government carriage that may be available, procures contracts for carts, &c., whenever practicable, and does its best to obtain hired carriage when required, without the intervention of the Civil authorities at the sanctioned rates of hire. Beyond this, the powers of the Department do not extend, and hence it is absolutely necessary that the Department should be able to appeal to the Civil authorities when occasion demands it. The Commissariat Department is, however, bound to make its own arrangements for carriage when this is possible, the aid of the Civil authorities being called in only when difficulty is experienced in its provision.

Provision has been made in the Army Regulations noted† for the care of troops leaving one district for another, but compliance with requisitions for carts from the Civil authorities to be sent all the way beyond the limits of the Province can hardly be expected, and arrangements should be made by the Civil authorities to pass on the requisition beyond the province to those in the adjoining district.

(† Paragraph 96, clauses *f* and *g*.)

Early notice should be given in regard to the march of troops, as when this is not done the difficulties of the Commissariat Department are greatly increased. Every endeavour should be made to fix the date of movements as early as practicable.

In order that effect may be given to the directions contained in paragraph 96, Vol. X, Part II, of the Army Regulations it is necessary that the prevailing rules of hire for different kinds of carriage in the several districts should be periodically ascertained and notified.

(G. I., M. D., No. 3246, dated 3rd August 1889, and 4093-D, dated 24th September 1889; *vide* G. Rs., M. D., Nos. 2653, dated 22nd August 1889, and 3081, dated 4th October 1889, and G. M. No. 8221, dated 29th October 1889.)

20. Every District (Civil) officer should be in possession of the latest rules in regard to the supply of carriage by the Civil authorities to the troops on the march. (G. I., M. D., No. 4181-D, dated 2nd October 1889; *vide* G. R. No. 8421, dated 5th November 1889.)

21. When extensive transport is needed, Regulation XXII of 1827 or some similar law will always have to be used. Except on emergency there is no legal authority for interfering with the agricultural and rural owners of carts and animals, nor is it at all desirable so to interfere, or even possible. Returns will show approximately the means of transport existing in a village, táluka or district, but it depends on the season of the year how far these means are all available on any spot at any moment, and it would be useless to require native district officers to produce the full paper quota, if the actual substance were not in fact there to produce. Government could not interfere with the uses to which owners put their cattle and carts in ordinary times, and without such an extreme measure it is not possible to state certainly what will be available whenever it is required. (G. R. No. 10219, dated 19th December 1885.)

22. The rolls referred to in paragraph* 11 of the Appendix to the India Army Circular No. 170 should be retained on the records of the Civil officers of the districts in which the men live, who will furnish any information required regarding them, and render such assistance as they may be able to afford in the event of the men being called out for service. (G. Rs. Nos. 2428; dated 22nd April 1887, 6428, dated 23rd September 1887, and 3267, dated 21st May 1888.

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* "All records and documents relating to reserve men will be kept in the battalion to which they belong; an office allowance of Rs. 30 per mensem will be granted for this purpose. Rolls of reserve men are to be kept in the form on the first page of the sheet roll (Bengal Form A—R 12), and copies of these rolls must be furnished to the Civil officers of the districts in which the men live." Para. 11 of Appendix to India Army Circular, 170.

DIVISIONAL FOREST OFFICE (SOUTHERN CIRCLE.) WORKING PLANS PARTY II.

DIVISIONAL FOREST OFFICE Inwd. Regr. No. Date WORKING PLANS PARTY II S.C.

SERVICE RULES.*

I.—Appointments.

1. All applications with reference to appointments should be made to the Private Secretary to His Excellency the Governor, who takes the earliest opportunity of placing them before His Excellency. (G. Rs. Nos. 495, dated 26th January 1870, and 3085, dated 18th June 1878.)

2. As a general rule, all questions involving promotion or patronage should be first submitted through the Private Secretary to His Excellency the Governor.

The practice has always been for applicants to write direct to the Private Secretary, who if it is deemed necessary can call for reports as to the qualifications of the gentlemen applying for appointments or promotions, and this practice it seems unnecessary to depart from.

(G. Rs. Nos. 1754, dated 17th March 1877, 103, dated 8th January, and 3370, dated 4th July 1878.)

3. It is no part of the duty of the head of a department to comment with freedom on the principles which actuate His Excellency the Governor in Council in making appointments. (G. R. No. 3865, dated 4th July 1881.)

4. The Commissioner in Sind should in all cases in which he has to recommend for an appointment submit his recommendation unofficially to His Excellency the Governor. (G. R. No. 7511, dated 23rd September 1892.)

5. Applications for appointments in the gift of the several Governments and Administrations in India should be preferred, not to the Secretary of State, but to the Government or Administration concerned. (G. R. No. 8139, dated 6th December 1888.)

6. The Accountant General should furnish to Government on the morning of every Friday a list of vacancies, permanent or temporary, in the appointments of Covenanted and Uncovenanted Civil Servants in the Revenue Department. (G. Ms. Nos. 958, 1062 and 16-P., dated, respectively, 6th and 14th March 1865, and 15th July 1867.)

7. The Accountant General should submit monthly a gradation list of officers holding Revenue appointments in Sind for the approval of Government, but it is not necessary to have the list printed and distributed. (G. R. No. 1331, dated 10th February 1893.)

8. When exceptional appointments of Europeans are proposed or reported under the terms of

* See also "Public Officers" and "Revenue Officers and Servants."

Lord Cranbrook's Despatch * No. 7, dated 10th July 1879, the grounds on which it is held inexpedient to appoint natives of India should be clearly stated. (S. of S. No. 3, Rev., dated 18th February 1892; *vide* G. R. No. 3957, dated 6th May 1892.)

9. Under paragraph † 4 of the Secretary of State's Despatch No. 85, Public, dated 31st August 1892, the sanction of the Government of India, instead of that of the Secretary of State, will in future be sufficient for the appointment of Europeans who are not statutory natives of India to offices carrying a salary of Rs. 200 a month and upwards. (G. I., H. D., No. 2195, dated 10th November 1892; ‡ *vide* G. R. No. 9499, dated 3rd December 1892.)

10. An officer on leave may proceed at once to take up a new appointment without rejoining the old one. (G. R. No. 960, dated 7th March 1867.)

11. All officers, on receipt of the Government orders of their appointments to other stations, must join their new appointments within the allotted time, and when they receive intimation to do so without delay, they are at once to start. The object of this order was to put a stop to the practice of Collectors taking upon themselves to

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* I forward herewith, for your information and guidance, a copy of a Circular (Home Department, No. 21-746-53, dated 18th April 1879), which has been issued by the Government of India to the Governments and Administrations of the Bengal Presidency, containing instructions on the subject of appointing natives of India to an increasing majority of higher offices in the Uncovenanted Service, and of reserving the offices to which it is not desirable to appoint natives of India, as far as is practicable, for Covenanted Civil Servants, Officers of the Staff Corps, or persons appointed by the Home Government.

"2. I request that the principles laid down in this circular may be applied also in the Bombay Presidency, and that with the exceptions therein contained, no person, other than a native of India, may in future be appointed to an office drawing a salary of Rs. 200 a month or upwards unless the sanction of the Secretary of State in Council to such appointment shall have been previously obtained."

(S. of S.'s Despatch to the Government of Bombay, No. 7, Public, dated 10th July 1879.)

† "I observe that in your letters to the various Local Governments your Excellency in Council has repeated the provisions of the orders of 1879, in the form that Europeans who are not natives of India may be recruited into the Provincial Civil Service on complying with certain conditions, with the sanction of the Secretary of State as regards Madras and Bombay, and of the Government of India as regards the other provinces. I am of opinion that it will be sufficient in future and more convenient that the sanction of the Government of India only should be obtained in all Presidences and Provinces alike." (Para. 4 of Secretary of State's Despatch No. 85, Public, dated 31st August 1892.)

‡ These orders came into force with effect from 10th November 1892, the date on which they were communicated and were intended to be of general application to all cases in which, under the orders of 1879, (Secretary of State's Despatch No. 7, dated 10th July 1879, and Government of India's Circular No. 21-746-753, dated 18th April 1879), previous sanction is required to the appointment of Europeans to posts carrying pay of Rs. 200 and over: (*vide* G. R., F. D., No. 1051, dated 20th March 1894.)

TA'LUKDA'RS AND TA'LUKDA'RI ESTATES.

PART I.—TA'LUKDA'RI SETTLEMENT OFFICER AND ESTABLISHMENT.

1. The Tálukdári Settlement Officer will correspond with Government through the Commissioner, N. D., but will communicate all letters of importance to the Collector of Ahmedabad. (G. L. No. 4449, dated 10th December 1862.)

2. The charges on account of supervision or management that will fall on the estates put under the management of the Tálukdári Settlement Officer should be levied according to a percentage on all receipts from estates under direct management. (G. Rs. Nos. 4164, dated 28th August 1871, and 8550, dated 2nd November 1895.)

3. It is the wish of Government that the Tálukdári Settlement Officer should have the benefit of the advice of the Legal Remembrancer in cases where the former is a party to a suit in his capacity as manager. But if he is accorded the advantages of a Government officer sued or suing in his official capacity he is also bound to attend carefully to the rules laid down for general guidance in such cases and to consider carefully whether resort need be had to litigation. (G. Rs. Nos. 3082, dated 18th June 1874, and 7778, dated 25th September 1885.)

4. Kárkúns in Government service who are employed as managers of Tálukdári estates in the Panch Maháls District under the designation of japtidárs are allowed to count their service as japtidárs for pension, provided that pensionary contributions have been paid by them since 8th February 1886 under the rules in Chapter XXXV, Part VII, of the Civil Service Regulations, Third Edition. (G. I., F. & C., No. 3775, dated 11th July 1888; *vide* G. R., F. D., No. 2553, dated 13th August 1888.)

5. The Tálukdári Settlement Officer and his establishment should be considered to be in foreign service of the third kind. Pension contributions are to be borne by the estates.

Six-elevenths of the pay of the Tálukdári Settlement Officer should be charged to Government, and the remainder to the estates. The establishment under him should be paid from general revenues instead of by estates under management, the cost being subsequently recovered from these estates.

(G. Rs. Nos. 5736, dated 7th August 1889, 8126, dated 24th October 1889, 2988, dated 1st May 1890, 611, dated 24th January 1891, 310, dated 24th January 1894, and 1993, dated 18th March 1898.)

6. The Tálukdári Settlement Officer should explain in the column of remarks or in a separate column showing interest accruing on advances, the apparent discrepancies in and between columns 6, 7 and 8 of Appendices 1, 2, 3 to his annual adminis-

tration report. (G. R. No. 1658, dated 10th March 1888.)

7. The collection of the contribution from Táluk-dárs towards the Boundary Marks Repair Fund as well as the collection of funds to meet a moiety of the cost of the inspecting establishment should be discontinued, and the entire cost of the inspecting establishment should be borne by Government. (G. R. No. 6921, dated 26th September 1888.)

PART II.—SURVEY AND SETTLEMENT.

1. The following orders were passed on the question of revision of revenue settlements of the estates of the Tálukdárs in the Ahmedabad District, not including those of the Mevásis of the Parántij District who, however, are to be regarded as Tálukdárs under the provisions of Act VI of 1888 :—

Jama.

"4. (1) The jama not to be enhanced more than 50 per cent. above that now levied, subject to the condition that the jama so enhanced shall not exceed 70 per cent. of the total assessment.

(2) When an increase of more than 25 per cent. is sanctioned, it shall be levied by periodic increments usually in the 1st, 3rd and 5th years of the settlement.

(3) Ordinarily the jama of a Tálukdár shall be made up as follows :—

(*a*) 60 per cent. of the assessment of the cultivated area and of lands kept as grass *birs*.

(*b*) 35 per cent. of the assessment of waste land, subject to the following :—

When the jama of the waste land exceeds the proportion of 15 per cent. of the entire jama, it shall be added to the jama of the cultivated area by three equal instalments payable in the 8th, 15th and 22nd years of settlement.

Any Tálukdár who may hand over his waste land or any portion of it, provided the area made over is more than 100 acres, to be managed according to the provisions of Section 28 of Act VI of 1888 for a term of not less than 20 years, shall be exempt from demand for jama on account of land so made over during the period of management. It must be understood that occupants of land of the same village or estate shall only be allowed to take up such land under management as they can cultivate in addition to their previous holding.

The Tálukdár making over waste land on the above terms will be entitled to any 'surplus receipts' as described in Section 29 (3), and will resume the land 'subject to leases and occupancy rights, if any, granted during management.'—Section 33 (*e*) of Act VI of 1888.

Local Fund.

"5. The Local Fund demand of a Tálukdár's holding shall be calculated upon the full survey assessment of all cultivated lands and grass *birs*, or upon 70 per cent. of the entire assessment of the holding, whichever may be the larger amount. Any reduction on the above rating will require special circumstances to justify it.

In the case of any estate which has not been subjected to survey such as that of the Thákor Sáheb of Limbdi, the Collector may offer a settlement of Local Fund at the kamál rate or on an estimate of the assessment of the entire estate, including alienations, in lieu of a survey assessment, and, if this is accepted by the Tálukdár within the time given him for acceptance, it may be recorded in the accounts as the Local Fund demand upon his estate for the term of settlement. If it is not accepted, the survey of the estates according to the provisions of Section 7 (clause 3) of Bombay Act III of 1869 should at once be made, and the cess fixed on the results of the survey assessment.

If a Tálukdár shall make over waste land for management on the terms above stated (paragraph 4), the Local Fund Cess, if calculated on 70 per cent. of the entire assessment of his estate, shall be reduced by the proportion of the assessment falling upon the waste land made over, but shall not be less

than the cess payable on the *full* assessment of the cultivated area, as above laid down.

The clause in the Tálukdár's jama agreement relating to Local Cess must be omitted in agreements issued under revised settlement. It was framed prior to the passing of Act III of 1869 and is inconsistent with the law as it now stands.

"*7. The foregoing rules will, it may be hoped, be a sufficient guide in determining the demand to be placed upon Tálukdári estates in revision survey. It may further be regarded as the desire of Government that a distinction should be made between the estates held under a rule of primogeniture, of which there are very few in Ahmedabad, and those in which partition obtains. The holders of the former are in a better position to contribute their full share to the public burdens than are many of the shareholders in the latter class, who are now reduced to the position of cultivators. A considerable degree of moderation in the Government demand may conduce to the transformation of the small shareholder class into a body of industrious yeomen; experience has shown that it is not justified by any corresponding public advantage in the case of the Tálukdárs who own large undivided estates.

"10. It may be convenient to note briefly, under each main head of survey operations, the conclusions which may be adopted for guidance, subject always to special conditions which must be dealt with by the Commissioner as they may arise.

Measurement.

"11. Revision should be generally confined to test of boundaries—

(1) of villages,

(2) of separate shares or estates,

(3) of alienations.

As regards (1), should any question be raised as to alteration of boundary by encroachment since the last survey, if the villages interested *belong to the same Tálukdár* the complaint may be made occasion for a more detailed test than the ordinary one, which should be very simple, at the expense of Government; but if the villages belong to *different owners* the complainant should be made to deposit the cost of the extra work entailed, and this should be finally credited to Government if the complaint is found to be vexatious: the amount of deviation from the boundary of the original field book which would establish the complaint as genuine should be determined by the Survey and Settlement Commissioner. Some risk of this kind will be needed to deter Tálukdárs from endeavouring to raise boundary disputes.

The same procedure should be followed in (2) test of internal boundaries of shares or separate estates, where complaint is made of encroachment.

As regards (3) alienations, some more detailed operations will be required in carrying out the provisions of Part II of the new Act.

For immediate revision purposes what is required is—

(*a*) test of the boundaries of alienations already recorded in the original survey or by any subsequent demarcation,

(*b*) demarcation of areas alienated under decree of the Civil Court, or by transfers duly registered.

Such cases will be known to the Tálukdári Settlement Officer from whom information can be obtained. The demarcation of these areas is needed in order to carry out the settle-

* Paragraphs 6 and 15—22 of this Resolution were cancelled by Government Resolution No. 4738, dated 13th July 1891.

ment of jama on lands which have passed out of the possession of the Tálukdár class at a higher percentage of demand, as already laid down.

Classification.

"12. A feature of the survey of 1864—1866 was that it took no cognizance of irrigation. The assessment at that time applied to lands watered from wells, &c., was not introduced in Tálukdári villages, and consequently no charge has been laid upon water advantages in the soil. There is but little irrigation for the raising of superior or garden crops in the Tálukdári area, and the assessment of water advantages was originally abandoned by Government for the reasons shown in paragraph 8 of the letter of the Revenue Commissioner, No. 2200A of 12th October 1863. It was proposed by the Commissioner that, in consideration of this exemption, the Tálukdárs should be required to guarantee to their tenants by lease the extra profits made by them through new well irrigation. The form however in which the exemption is recorded in the jama agreements is as follows (clause 7) :—'The Sarkár has not fixed during the currency of this lease any higher jama on account of bágáyat cultivation; you should therefore increase this cultivation by every means in your power.' It may be feared that the hopes which were entertained of a more intelligent and progressive management of their estates by the Tálukdárs on their emancipation from debt have not been largely realized, but the causes which led in the original survey settlement of these estates to a policy of moderation in the assessment of the jama must continue to rule the action of Government, and whilst Government refrain from pushing the State demand to a high percentage upon the dry-crop assessment, it would be hardly worth while at present to bring to account the item of water advantage merely to swell the untaxed margin left to the Tálukdár in the record. The existence of any large proportion of well irrigated lands should not however be excluded from consideration in assessing the jama; the percentage of dry-crop assessment to be taken may well be influenced by the fact that the estate embraces areas paying the higher and more constant rental of watered lands; in order, however, to secure due consideration of this factor all that is necessary is a note by the revising officer of the estimated capacity of existing sources of irrigation in cases where they are used to raise superior crops, sugarcane, garden produce, &c., which are few in numbers and mostly, Government believe, confined to the Ránpur Division of Dhandhuka and Gogha. Wells in the rice villages of Dholka and Sánand are also in some cases important aids requiring to be taken into account in the settlement of jama as a proof of the water advantages in the soil; as, however, the dry-crop rates are already high in the Tálukdári villages of these tálukás, this factor will in the present revision be of little moment.

An important item in classification revision which cannot be overlooked is the growth of 'khar;' this is not always permanent, but the benefit of the doubt cannot be safely taken by Survey officers without enquiry, and it may sometimes be found that by alteration of drainage conditions or other reasons the extent of infertility through 'khar' has materially increased.

In villages exposed to the action of water there will also probably be variations due to denudation, deposit of sand or gravel, &c., calling for recognition in revision. All these cases, where material enough to call for notice, will assuredly be made the subject of representations by the Tálukdár or rayats on the visit of the classer or Survey officer. It will be necessary to record variations in rice area, and new rice land should be treated as highest class dry-crop; rice land that has reverted to dry-crop must be dealt with on the merits—it may have permanently lost its water advantage through *natural* causes or through *neglect*. The Survey and Settlement Commissioner can deal with this class of revision claims, if they arise, on some simple principles.

Settlement.

"13. The entry of the names of holders in the registers of the revised survey must be made in consultation with the Tálukdári Settlement Officer who should furnish the Survey with all the necessary information to correct the existing record as a basis for revision of jama.

Of the particulars to be recorded under Section 5 of Act VI of 1888 the following should be at once registered :—

(*a*), (*b*), (*c—ii*), (*d—i*) on the existing data as regards sharers and their interests, and (*e*) with the sub-heads necessary to show the alienations recorded at the original survey and those since demarcated as described above (paragraph 11).

The further particulars to be registered under that section must await provision of establishment for their completion.

The Tálukdári Settlement Officer should be a 'Survey Officer' for the purposes of the new Act and for revision settlement. He should be gazetted as 'a Survey Settlement Officer in the Ahmedabad District' (under Sections 18 and 19, Land Revenue Code), so that his instructions as to the register may be of proper validity.

Of the two operations required for the revision, 1st, the assessment of the land, and 2nd, the fixing of the jama, the former will be conducted by the Survey and Settlement Department with the aid where needed of the Tálukdári Settlement Officer; the latter will be entrusted to the Tálukdári Settlement Officer acting as a Survey Settlement Officer and reporting through the Collector and the usual channels. The assessment of the land should not present any difficulties, as the tálukas to be dealt with have been, or are being, subjected to revision in respect of their rayatwári areas. The Survey and Settlement Commissioner will no doubt be able to turn this work to full account for revision of assessment in the Tálukdári portion.

Where, however, the existing maximum rates of the Tálukdári area are as high as, or higher than, those sanctioned on revision of rayatwári villages, a *primâ facie* claim arises for a favourable percentage in the settlement of jama. It will in such cases be necessary for the Survey and Settlement Department to examine the average incidence of the rates in Tálukdári as compared with those in rayatwári villages and to ascertain with reference to classification, grouping, &c., whether the apparent case for favourable jama percentage is made out and to furnish the Tálukdári Settlement Officer with the results of this examination.

There is no need to detail the other data which will be required by the Tálukdári Settlement Officer for the preparation of his scheme of jama settlement; they are either comprised in the register framed under his authority or have been already mentioned in the course of the remarks on revision operations above, such as the extent of cultivated and waste land, appreciable water advantages, &c., &c. Any further particulars not dealt with in the foregoing should be referred through the Survey and Settlement Commissioner for orders.

"14. In the Ahmedabad District there are, beside the Tálukdárs whose estates were settled between 1863 and 1866 on the Tálukdári tenure, the two other classes, 'Kasbátis' and 'Mevásis' who are mentioned in the Act VI of 1888. The Kasbátis are not proprietors of their holdings but lease-holders; their villages have been surveyed in the ordinary way and the principles upon which their leases are given are fully understood. Revision operation should be of the simplest character. The Mevásis of the Parántij Táluka do not practically differ from the ordinary Tálukdárs of the western tálukas in their status or tenure, and the same principles should be followed in their revenue settlement."

(G. R. No. 4580, dated 27th June 1899.)

2. Every Tálukdár's estate is held subject to the payment of jama to Government. Government have the right to fix the amount of the jama at their pleasure, and whatever may have been the methods from time to time adopted in arriving at the amount, the jama always has been, and must be regarded as a payment made on account of the estate as a whole. By the Tálukdárs' Act VI of 1888 this jama is defined to be the *land revenue* payable by a Tálukdár to Government, and the position of the Tálukdár in regard to his estate is defined (*vide* Section 33, Clause 2 (*m*)) as that of an occupant of an unalienated holding, though with one or two of the privileges as particularly specified of a holder of alienated land. Hence it follows that no part of Tálukdár's estate can be regarded for the purposes of Section 22 of the Tálukdárs' Act as "wholly or partially exempt from land revenue," and that in the absence of any special conditions or restrictions, every Tálukdár is liable to pay by way of jama on his estate the full assessment on all lands comprised in it, subject only to such deduction as Government may, with regard to the circumstances of each case, see fit to direct. Government cannot admit any right on the part of the Tálukdárs to claim an enquiry or to object to the amount fixed as jama on any ground arising out of the details of its calculation, so long as it does not exceed the total survey assessment. But while Government cannot permit their right to be disputed, it is obviously necessary to give equitable consideration to the position of the Tálukdár and fix his jama with reference to what he may reasonably be expected to pay. (G. R. No. 8455, dated 15th October 1894.)

3. The survey assessment must be held to indicate the productiveness of the estates if properly managed, and the proportion of 60 per cent. of the assessment of cultivated land should be maintained as the main part of the demand. A right to a share of the assessment of waste land should not be foregone, but when the application of the rules laid down in Government Resolution No. 4580, dated 27th June 1889, appears from the circumstances of the estate to result in a higher jama than can be afforded, the abatement should in the first place be so far as is necessary in the proportion of the assessment on waste land. If any reduction of the jama calculated in accordance with the orders of 1889 further than the total exclusion of demand on account of waste land is found necessary, it should be based on a consideration of the general condition of the estate and the resources of the Tálukdár. It cannot be acknowledged that Tálukdárs ever had the power of curtailing the Government dues by mortgaging, selling or otherwise alienating land. (G. R. No. 4656, dated 20th June 1895.)

4. The following concessions should be allowed in recovering from the Tálukdári estates in the Dholka Táluka of the Ahmedabad District the revised Local Fund contributions calculated in ac-

cordance with the instructions contained in paragraph 5 of Government Resolution No. 4580, dated 27th June 1889 :—

(1) Where the increase is over 50 per cent. and less than 100 per cent., it should be taken in three equal biennial instalments.

(2) Where it is more than 100 per cent. and less than 200 per cent., it should be taken in five equal biennial instalments.

(3) Where it is more than 200 per cent. and less than 400 per cent., it should be taken in seven equal biennial instalments.

(4) Where it is more than 400 per cent., it should be taken in ten equal biennial instalments. (G. R. No. 2090, dated 20th March 1893.)

PART III.—TA'LUKDA'RS' JAMA.

1. A táluka or a portion of a táluka is not to be sold for arrears of jama, except as a last resource to collect the Government dues, and no such sale should be finally carried out except with the previous sanction of the Commissioner. There is also the danger of fraudulent sales through the Civil Courts. To guard against such frauds by the greatest possible publicity, all sales of Tálukdári estates or portions thereof shall be conducted by the Collector on the requisition of the Court under Section *248 of the Civil Procedure Code (1859), and the Collector will then consider whether the provisions of Section* 244 of the same Code may not be applied to stay the sale and satisfy the decrees by other means. (G. R. No. 3975, dated 21st September 1865.)

*Cf. Sections 286 and 326 of Act XIV o 1892.

2. No deductions on account of service lands held by Desáis or other hereditary officers in Mewási villages should be made in fixing the rentals of such villages. Act VII of 1863 should not be applied to alienated lands in Mewási villages, nor to similar lands in the Udhád Jamábandi villages in Kaira. (G. R. No. 4195, dated 3rd December 1867.)

3. Tálukdári lands are charged with land revenue due to Government, and may, therefore, be declared forfeited if the land revenue remains unpaid. (G. R. No. 116, dated 6th January 1881.)

4. As regards the nature of the Tálukdárs' jama, it is as much the full land revenue of those estates as the survey assessment is of ordinary occupied numbers. To obtain a gauge or standard for the purpose of fixing the Tálukdárs' jama, their estates were surveyed and assessed, but it was never intended to establish the full assessment as the Government demand and treat any difference between that and the sum actually fixed as jama in the light of an alienation. The Tálukdárs pay for their villages or estates in the lump, and their jama † is a sum of land revenue fixed from time to time at the pleasure of Government. It is less than the full assessment the lands would bear if they were held in detail as ordinary occupied numbers, because the Tálukdárs bear some of the charges of local administration. (G. R. No. 9354, dated 26th November 1884.)

5. Tálukdárs are clearly liable for the payment of the full jama due from them, whether they have alienated lands or not. Each case must be treated separately on its own merits in the matter of concessions regarding the amount of jama to be exacted. (G. R. No. 4738, dated 13th July 1891.)

6. In the determination of jamas regard should be had to the income of the estate, when it can be accurately ascertained, as well as to the survey assessment, and the Tálukdári Settlement Officer has

† In Section 2 (c) of Bombay Act VI of 1888 jama is defined to mean land revenue payable by a Tálukdár to Government.

the liberty for good and sufficient reasons to recommend a jama amounting to 50 per cent. of the income of the estate, notwithstanding that the jama so determined may amount to more than would have been leviable under the orders of 1889. (G. Rs. Nos. 8484, dated 28th October 1896, and 2262, dated 23rd March 1897.)

7. On the introduction of revised assessments in Tálukdári estates, nothing in the shape of a jama karár should be issued, but all recovery of Government dues should be made strictly in accordance with law.

The Tálukdárs should be leniently treated as regards calculation of jama on alienated lands.

In introducing a revised settlement such formalities may be followed as may save the dignity of Tálukdárs, but nothing should be done which may directly or indirectly raise friction as to the legal liability of payment of Government dues.

(G. R. No. 4387, dated 21st May 1892.)

8. In announcing jama settlements, no particulars should be given, but only the area and assessment as compared with the jama decided on. These orders do not override Section 213 of the Land Revenue Code under which survey records are open to the inspection of the public, and copies are to be given to persons applying for them on payment of prescribed fees. (G. Rs. Nos. 4656, dated 20th June 1895, and 6366, dated 21st August (1895).

9. Tálukdárs owning "Bhatha" lands will be allowed in any year to make an application to the Collector for revision of the "Bhatha" area, if they consider it has decreased to an appreciable extent. Such applications must be submitted before 31st December each year. If after due inquiry the Collector is of opinion that the jama should be revised in consequence of a falling off in the area of the "Bhatha" land, the sanction of Government should be obtained to the alteration in the amount. (G. R. No. 8836, dated 10th November 1892.)

PART IV.—MANAGEMENT OF TA'LUKDA'RS' ESTATES BY GOVERNMENT OFFICERS.

1. In the case of a Tálukdári estate placed under attachment under Section 144 of the Land Revenue Code, the Collector has power to utilize the balance in his hands in paying off valid charges on the land. Section 144 provides that the surplus profits shall be kept in deposit for the eventual benefit of the person or persons entitled to the same or *paid to the said person or persons from time to time.* The words italicized distinctly authorize payment of the balance to mortgage creditors who must be included, along with the owner, in the category of persons entitled to the surplus profits. The Collector incurs no risk in paying off mortgage debts, provided he exercises due care and caution, and only discharges such as are valid charges on the estate. (L. R. No. 1199, dated 9th September 1887; *vide* G. R. No. 6607, dated 30th idem).

2. The surplus receipts in the hands of the Tálukdári Settlement Officer, which under Section 29 (3) of the Gujarát Tálukdárs' Act, 1888, he is bound to pay over to the Tálukdár or Tálukdárs whose estate is under his management, constitutes a 'debt' which, under Section 268 (*a*) of the Civil Procedure Code, judgment-creditors of the Tálukdár or Tálukdárs could cause to be attached in execution of their decrees. (L. R. No. 1112, dated 3rd July 1891; *vide* G. R. No. 4797, dated 15th idem.)

3. Care should be taken to give to Tálukdári villages under the management of the Tálukdári Settlement Officer their fair share of the Local Fund collections derived from them in the form of works of local utility. (G. R. No. 8641, dated 14th November 1889).

4. The Tálukdári Settlement Officer, when asking sanction for advances from the Government Treasury in connection with the settlement of the debts of estates brought under his management, should report whether the advance proposed in each case can be met out of the budget allotment made during the year for advances to Tálukdári estates. (G. R. No. 7145, dated 8th October 1890.)

5. Management of an estate under Section 26 of the Gujarát Tálukdárs' Act, 1888, is directed simply in the interests of the inferior holders or for the peace of the country. Hence all surplus receipts have to be paid from time to time to the Tálukdár under Section 29 (3) of the Act, and he alone is responsible for payment of his own debts. The only liabilities which the Collector or his agent may legally defray are those named in Section 29 (3), *viz.*: (1) the costs of his own management of the estate, (2) current land revenue and all arrears thereof, and (3) cost of a revenue survey, if any be extended to the estate. The Collector or his agent should have no concern in any suit for any liabilities which do not relate to his management. If made a co-defendant in any

such suit, his reply should simply be that he has been unnecessarily made a party to the suit and has no interest in its subject-matter. Even if a portion of the estate should be attached or sold for the Tálukdár's debts, the Collector or his agent should not resist or object, but leave to the Tálukdár to defend his own interests, informing him perhaps, if it is thought desirable, that he had better do so. (L. R. No. 830, dated 12th May 1891; *vide* G. R. No. 3592, dated 26th idem.)

6. Section 28 of the Gujarát Tálukdárs' Act, 1888, does not appear to contemplate the management by the Tálukdári Settlement Officer of part of an estate. The phrase 'portion of an estate' is frequently repeated throughout the Act, whenever its provisions are intended to apply to less than the whole of an estate. The omission of that phrase in Section 28 would seem, on the maxim *expressio unius est exclusio alterius*, to indicate the intention of the Legislature that charge should not be taken by a Government officer of anything less than 'the agegregate of a Tálukdár's interests in the lands which he holds.'

An undivided share is expressly excluded from such management by Section 28. An undivided share no doubt means one held in joint tenancy. But this express exclusion is because technically an undivided share is an estate, and the express reference to an undivided share does not therefore necessarily imply that any portion of an estate which is not held in undivided coparcenary can be taken in management.

The intention seems to be that a Tálukdár should either place all his estate, or none, in charge of the Tálukdári Settlement Officer or other officer appointed.

(L. R. No. 1078, dated 15th July 1892; *vide* G. R. No. 6190, dated 1st August 1892.)

7. The estate of a Tálukdár can be taken charge of and managed under Section 28 of the Gujarát Tálukdárs' Act, 1888, but the nature of the estate cannot be altered by the Tálukdár or the officer managing the same. A Tálukdár's estate in property, which is in the possession of a mortgagee, is limited to a bare equity of redemption, and Section 28 would not empower the Tálukdár to convert that into a legal estate with possession so as to deprive the mortgagee of his possession. But the Tálukdári Settlement Officer or other officer appointed for the purpose may no doubt represent the Tálukdár so far as his equity of redemption is concerned, and could therefore receive, examine and contest any accounts which the mortgagor may be entitled to receive of the mortgagor's usufruct. But no power is given to disturb any one in lawful possession without his consent, whether he be mortgagee or not. (L. R. No. 253, dated 6th March 1893; *vide* G. R. No. 2052, dated 18th idem).

PART V.—LEGAL OPINIONS.

1. To the questions whether the sanction of Government is necessary to sales of Tálukdárs' estates taking place subsequent to the coming into force of Bombay Act VI of 1888, in pursuance of contracts made prior to the Act, and whether such sanction is necessary to a sale intended to satisfy a debt contracted before the passing of the Act, Section 31 (2) appears to furnish a complete answer. Nothing, after the coming into force of the Act, can effect a transfer of ownership (Section 2 (1) (*d*),) unless the sanction of the Governor in Council has been obtained previously. All transactions which, prior to the coming into force of the Act, have already effected such a transfer, are of course unaffected by the requirements of the section. But no transaction falling short of such a transfer will validate an unsanctioned alienation after the Act comes into force.

Government would not sanction any alienations unless they were absolutely necessary for preserving an estate from complete ruin or for the protection of Government revenue; and the Tálukdári Settlement Officer should apply for the sanction of Government only in cases which, in his opinion, fall under this category. Such applications would, of course, be submitted through the Collector. In all other cases the plaintiff who asks for sanction should be referred to Government.

The sanction should precede the issue of the certificate of sale. In a sale of immoveable property the title vests in the purchaser under Section 316, Civil Procedure Code, "from the date of the certificate and not before."

I. L. R., 9 B., 10.
I. L. R., 10 B., 453.

An auction held before the sanction was obtained would give only an inchoate right, and the alienation could not be completed by issue of certificate until sanction had been obtained. A Court-sale will not be invalid merely by reason that the property had been put up to auction before the sanction could be obtained, and it is possible that before according sanction, Government might desire to know the amount of the bid.

The procedure, where sanction to the sale is refused, would be the same as in any other case in which a darkhást had been disallowed, as asking for the sale of property not liable to be sold. The darkhást would be rejected, and the decree would be treated as still unsatisfied, and if incapable of satisfaction out of other immoveable property of the judgment-debtor, would apparently be returnable to the Court from which it had been transferred.

No agreement would be necessary to bind the purchaser at a Court-sale to pay the Government jama. The obligation to do so would be not only a condition in the notification and certificate, but

an essential to the validity of the sanction itself. (L. R. No. 1549, dated 12th December 1889, and G. R. No. 42, dated 3rd January 1890.)*

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* In connection with this Resolution and the two following Resolutions (Nos. 237, dated 10th January 1893, and 2132, dated 23rd March 1893), the subjoined reports of the Remembrancer of Legal Affairs are cited here for ready reference :—

(1) *Memorandum† from the Remembrancer of Legal Affairs, No. 1810, dated 15th December 1894.*

Vide G. R. No. 74, dated 5th January 1895.

The question raised in the accompaniments to Government memorandum No. 6678, dated 9th August 1894, is whether it will be possible to dispute the correctness of the law laid down by the High Court in the case noted in the margin.

Appeal No. 454 of 1893 from Appellate Decree.

Nagar Prágji ... Appellant (Original Applicant),

vs.

Jivabhái Báváji. Respondent (Original Opponent).

2. That ruling is to the effect that Section 31 (1) of the Gujarát Tálukdárs' Act, 1888, leaves to mortgagees whose liens were created before the passing of the Act, the full remedy which, at the time when those liens were created, the Courts would have given them, *i. e.*, the right, notwithstanding Section 31 (2) of that Act, to convert, without obtaining the sanction of Government, the incumbrance "as defined in Section 2 (1) (*e*) into an alienation."

3. In that case there was no appearance for the respondent (the Tálukdár), and arguments may, on opportunity offering hereafter, be adduced in support of the Tálukdári Settlement Officer's view.

4. It is unquestionable that ordinarily it is not to be presumed that retroactive effect was intended to be given to legislation affecting vested rights. But as shown in the case of Phillips *vs.* Eyre (L. R. 6 Q. B., 1), this rule is not of universal application. Exceptions have been recognized by the Bombay High Court on grounds which, it might be urged, were applicable in the present instance.

Williams *vs.* Smith, 28 L. J. Ex., 286.
Pryor *vs.* Pryor, 10 Ch. App., 469.
I. L. R., 15 Bom., 81.
3 B. H. C. R., 45, O. C. J.
5 M. I. A., 109.
Page *vs.* Bennett, 29 L. J. Ch., 393.
Maxwell on Interpretation of Statutes, 257-258.

5. Thus at I. L. R., 8 B., 340, Mr. Justice (now Sir R.) West said : "There is another principle enunciated by Savigny which, like the dictum of Willes, J., already referred to, has an important bearing on the case. It is this, that a law passed to promote some important public interest may be given on that account a retroactive operation if necessary, as the rule against such operation rests itself on such a general public interest, which may, under the circumstances, be deemed of less importance than the one embodied in the Statute. The purpose of the Dekkhan Agriculturists' Relief Act was undoubtedly to shield the property of agriculturists against their creditors, and this purpose we cannot but see was considered by the Legislature one of great public importance : thus only are the anomalous provisions of the Act to be accounted for. Such a purpose so manifested we cannot suppose to have extended only to the cases of attachments made after the Act had come into force." (Cf. I. L. R., 10 B., 367, and I. L. R., 14 B., 516).

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6. It might be urged that the provisions of Section 31, though they do not affect an *incumbrance* created prior to the Act, do operate to prevent any incumbrance (which is an interest *other* than that of an alienee or person to whom ownership is transferred) becoming after the Act an alienation or transfer of *ownership* (*vide* Section 2 (1) (*d*) and (*e*)) and that otherwise the protection aimed at would be inoperative for sixty years (Article 147, Schedule ii, Indian Limitation Act, 1877) and the intention of the Legislature would be defeated.

7. The validity of the pre-existing mortgage *as such* with the right to possession for satisfaction by apperception of profits is recognized in Section 31 (1).

In the case marginally noted, the High Court (the Chief Justice and Telang, J.) have decided that Section 31 (2) of Bombay VI of 1888 has no retrospective effect as against vested rights acquired under a decree passed before the Act on a mortgage-bond.

Judgment in Appeal No. 586 of 1891 from Appellate Decree.

Kalián Moti.
vs.
Pathubhái Faljibhái.

The cases in the margin are given as authority for this decision, and appear fully to support it. Other decisions to similar effect are I. L. R., 15 B. 81, 3 B. H. C. R., 45, O. C. J., 5 M. I. A., 109, and Page *vs.* Bennett, 29 L. J. Ch. 398. The case of Thompson *vs.* Waithman, 26 L. J. Ch., 134, might have been quoted as an authority on the other side, but its weight is impaired by the reversal of a case which followed it, *viz.*, Jackson *vs.* Woolley, 27 L. J., Q. B., 181 and 448.

Williams *vs.* Smith, 28 L. J. Ex., 286.
Pryor *vs.* Pryor, 10 Ch. App., 469.

It seems that the decision must be accepted as authoritative in cases where a decree for the sale of specific property had been obtained *before* the passing of the Act, as then the decree-holder is to be regarded as having a vested interest in which Section 31 (2) would not, in the absence of express words, retroact.

But Section 31 (2) clearly expresses the intention of the Legislature that no transfer of ownership shall without the sanction of the Governor in Council take place after the Act comes into force, and this, it may be urged, indicates the intention of the Legislature that the provisions of the section should operate retrospectively so far at least as concerns the form of remedy when no right thereto has already vested under a precedent decree. These are the only arguments that suggest themselves, and it may be worth while to submit them for consideration in some future case, though in view of the decision in the case referred to in the papers it is impossible to feel at all confident of a favourable result.

Maxwell on Interpretation of Statutes, 266 to 269.
I. L. R., 14 B., 516.

(2) *Letter* from the Remembrancer of Legal Affairs, No. 847, dated 26th July 1895:*

"With reference to Government Resolutions Nos. 74 and 2370, dated, respectively, 5th January and 23rd March 1895, I have the honour to report for the information of Government, that the appeal noted in the margin was heard by the High Court on the 8th instant, but the judgment was delivered on the 15th instant.

* Vide G. R. No. 6063, dated 9th August 1895.

Regular Appeal No. 53 of 1894.

Fulchand Jesang
vs.
The Collector of Ahmedabad.

"2. The Court held that the right acquired by the mortgagee prior to Bombay Act VI of 1888 was not affected by that Act, and that he was therefore entitled to a decree on his mortgage, but whether he could bring to sale the mortgage property without obtaining the sanction of Government, having regard to the provisions of Section 31, clause (2), was a question which the Court thought it was premature to consider at this stage. As, however, the case in I. L. R., 119 Bom., 80, was referred to by the appellant's counsel in the course of his arguments, the Court thought it right to remark that it doubted the correctness of that ruling, and that if the question again came up for decision, the Court might feel inclined to refer it to a Full Bench. The Court accordingly gave to the plaintiff a decree *nisi* with liberty (if the mortgage debt be not paid within six months) to apply for a decree absolute and sale.

The questions raised in the preamble to Government Resolution No. 42 of 3rd January 1890 appear to refer to cases in which the creditor had obtained a decree and order *after* the passing of the Act, and in such cases it may still be open to question whether the sanction of Government would not be necessary to give validity to the alienation of the Tálukdár's estate or any portion thereof or share or interest therein.

The case of Williams *vs.* Smith, 2 H. & N. 443, S. C., 28 L. J. Ex. 286, relied on in the judgment of the High Court decided that an Amendment Act would not operate on a writ of execution delivered *before* the passing of the Act, and it was observed "the *fieri facias* had begun to operate before the Statute passed and was in full vigour at that time. We cannot give the Statute a retrospective effect so as to deprive the debtor of any right he *possessed* under his writ."

The question of the retroactivity of legislation on execution proceedings was discussed at great length and with great differences of opinion in the case at I. L. R., 2 B., 148, and Sir Charles Sargent held that the amending legislation operated on all matters of procedure in execution subsequent to the Act coming into force. But Sir M. Westropp held the new Act to apply only to execution proceedings initiated after it came into force, and the majority of the Court adopted this view.

Apparently in case of execution sought against a Tálukdár's estate on a money decree passed prior to the passing of Bombay Act VI of 1888, in which no specific property was by the decree declared liable, it might be urged that no vested right in any specific property of the Tálukdár had been acquired, and that Section 31 (2) would, therefore, operate to bar a sale without sanction.

The word "alienation" as defined in Section 2 (*d*) of the Act means a transfer of ownership, and therefore except in cases where, prior to the Act, the right to obtain a transfer of ownership has been judicially declared, the Legislature may be presumed to have intended that no such right should be acquired without the sanction required by Section 31 (2).

The right which the holder of a mortgage-decree ordinarily puts up to sale is the right, title and interest of his judgment-debtor as it stood at the time of the mortgage (7 B. H. C. R., 146), but under an ordinary money decree, all that the decree-holder puts up to sale is the right, title and interest of the judgment-debtor at the date of the auction and no vested right in specific property having been obtained before the passing of the Act, Section 31 (2) would, it might in such cases be reasonably contended, affect the alienability of the judgment-debtor's estate.

(L. R. No. 1740, dated 14th December 1892; *vide* G. R. No. 237, dated 10th January 1893.)

2. If a mortgage decree was passed prior to the passing of the Gujarát Tálukdárs' Act, 1888, the mortgagee has a vested interest which that Act cannot by retroaction affect, and Section 31 (2) of that Act would not therefore render sanction indispensable to the validity of the sale. If the property mortgaged is an undivided share, the purchaser of the undivided share would have to obtain partition if he desired possession of a specific portion of the undivided property, but that fact would not prevent the vested interest of the mortgage decree-holder in obtaining the sale of the judgment-debtor's right, title and interest from remaining unaffected by the legislation which came into force subsequent to the acquisition of his rights. (L. R. No. 254, dated 6th March 1893; *vide* G. R. No. 2132, dated 23rd idem.)

3. The following opinion (No. 52, dated 12th January 1892) was recorded by the Remembrancer of Legal Affairs on the question whether the Tálukdári Settlement Officer may consider himself authorized, when his permission is applied for by a Tálukdár under Section 31 of Act VI of 1888 for borrowing money on the security of his estate, to have entered in the document executed at the time of the loan when such is the desire of the lender and borrower, a clause to the effect that on failure of payment of one of the fixed instalments of the debt or some other similar contingency, the management of the mortgaged lands shall be taken over by the Tálukdári Settlement Officer, the surplus profits being devoted by him to the liquidation of the debt incurred by their owner:—

"On the principle *expressio unius est exclusio alterius* the effect of Section 28 of the Gujarát Tálukdárs' Act (Bombay Act VI of 1888) is, I think, to restrict the power of the Tálukdári Settlement Officer to take over the management of a Tálukdár's estate at the Tálukdár's request to cases in which the conditions of that section are fulfilled. That is to say, it is not lawful for the Tálukdári Settlement Officer to take over the management of such an estate, by desire merely of the Tálukdár, unless the Tálukdár makes a written application in this behalf and Government sanctions his doing so. And I agree with the Tálukdári Settlement Officer that the sanction of Government should be specific for each case and may not be given generally.

"2. Taking this view of the law, the proposal of the Tálukdári Settlement Officer appears to me to be one which he cannot legally adopt. An agreement executed some months, perhaps some years ago, and executed possibly not by the present Tálukdar, but by his deceased predecessor in title, would not be a sufficient authority to the Tálukdári Settlement Officer to take over the management; he must be furnished with a written application from the Tálukdár, and that application must be a plain document such as the name 'application' implies and not an agreement, with a penalty attached to it, such as it would be if it were made to have effect only in the contingency of the Tálukdár failing to pay money to his sowkár.

"3. Assuming that a Tálukdár passed an agreement to his sowkár of the description which the Tálukdári Settlement Officer contemplates, it would not be legally competent to the latter officer, even if Section 28 of the Tálukdárs' Act did not exist, to take over the management of the Tálukdár's estate at once on the happening of the specified contingency, without

the consent of the Tálukdár. He could not even obtain possession by a suit against the Tálukdár on the strength of the bond, for as he *ex hypothesi* would not be a party to the bond he could make no claim under it. And an agreement made by the Tálukdár with the Tálukdári Settlement Officer would be *nudum pactum* for want of consideration. The bond between the Tálukdár and his sowkár could only bind the former, on the happening of a certain contingency, to apply to the Tálukdári Settlement Officer to take over the management of the estate; and if when the time came he or his successor in interest declined to do this, the most that could happen would be that a suit would lie on the part of the sowkár against him either for specific performance or for damages.

"4. With reference to paragraph 5 of the Tálukdári Settlement Officer's No. 1116 of 24th November 1891, I would suggest that the form of mortgage with possession called in the civil law 'antichresis,' and which is not unknown in some parts of this Presidency, is not open to the objections which the Tálukdári Settlement Officer mentions. It is a mortgage by which immoveable property is made over to the possession of the lender of money on the understanding that the profits which he may derive from it are to be enjoyed by him in lieu of interest on his money; so that the mortgage comes to an end whenever the borrower repays the principal merely. If it should be found possible to encourage this form of mortgage between Tálukdárs and their sowkárs, much subsequent bitterness of feeling and fraud and litigation might, I think, be avoided."

(G. R. No. 625, dated 27th January 1892.)

4. With reference to Section 2 (1) (*f*) of the Gujarát Tálukdárs' Act, 1888, the word "estate" must be held to have in that Act the same meaning which is ascribed to it in Section 3 (5) of the Bombay Land Revenue Code, 1879. Its meaning is, therefore, the aggregate of the interests in lands vested in any person.

But in the former Act the word is qualified by having prefixed to it either the word "Tálukdári" or the words "a Tálukdár's." A perusal of the Act proves, I think, that the terms "a Tálukdári estate" and "a Tálukdár's estate" are used in it interchangeably; the meaning of each of the two expressions is the same.

What constitutes "a Tálukdári estate" or "a Tálukdár's estate" must be gathered from the general purposes and provisions of the Act. It seems that it is intended to comprise only the aggregate of a Tálukdár's interests in lands which he holds, as such, *i.e.*, in lands which he holds on the Tálukdári tenure. The purposes of the Act, as set forth in its preamble, and the detailed provisions which it contains, all seem to me to point unmistakeably to the conclusion that the Legislature, in making this law, had only this class of interests in contemplation. This is especially clear with regard to alienations of a Tálukdár's estate or of any portion thereof, which by Sub-section (2) of Section 31 are declared to be invalid, unless made with the previous sanction of the Governor in Council; because the condition on which alone such sanction may be given, which is prescribed in the latter part of the Sub-section (2), can only apply to a jama-paying estate, *i.e.*, to one held on the Tálukdári tenure.

For these reasons, Sub-section (2) of Section 31 of the Tálukdárs' Act does not apply to immoveable property held by a Tálukdár on any tenure other than the Tálukdári tenure.

(L. R. No. 571, dated 20th April 1892; *vide* G. R. No. 4020, dated 9th May 1892.)

PART VI.—MISCELLANEOUS.

1. *Encumbered Tálukdári Estates.*—In the settlement of encumbered Tálukdári estates brought under Bombay Act VI of 1862, in cases where debts have accumulated and creditors are being compounded with, those who are able to support themselves should be required to do so, instead of being continued in the enjoyment of incomes to which, until the debts are paid off, they have no just claim. It seems so desirable to incite the Girassias to exert themselves to labour and develop their estates that His Excellency in Council would regret any arrangement which would be calculated to perpetuate their habits of idleness and indolence. The members of the Girassia families should be encouraged to take portions of the land of the estates with which they are connected, and cultivate them on their own account, at a reasonable rental to be paid to the representative of the estates to assist him in paying the Government jama. (G. R. No. 1445, dated 16th April 1864.)

2. *Kasbátis.*—In Kasbáti villages, in every case where the family of the original grantee may become extinct, the village should be declared Khálsa.

The right to succeed to the enjoyment of a Kasbáti lease is to be strictly limited to the issue, male or female, of the last lessee. It is not to extend to collateral heirs as well.

(G. Rs. Nos. 4523, dated 25th July 1877, 5276, dated 29th August 1877; 10616, dated 28th December 1896, and 9322, dated 28th December 1897.)

3. Government are satisfied of their right to resume all alienations made by Kasbátis during their tenure. (G. R. No. 2901, dated 4th June 1880.)

4. The following form for Kasbáti leases has been approved by Government :—

This Assurance is made the day of 18 between the Secretary of State for India in Council of the one part and (hereafter called the Lessee) of the other part.

The Secretary of State for India in Council doth hereby lease unto the Lessee the village of situate in the Registration Sub-District of and in the táluka of the Ahmedabad Collectorate. To hold the same from the day of 18 for the term of years at the yearly rental of rupees to be paid in such instalments on such dates and to such person as may be from time to time prescribed and designated by the Collector of Ahmedabad.

And the Lessee hereby covenants and agrees with the Secretary of State in Council :

1*st.*—That he will not sell, mortgage or in any other way whatsoever alienate, charge or encumber the said village or any portion thereof ;

2nd.—That in the event of the said village or any portion thereof being at any time attached by or under the orders of a Civil Court, this Lease shall forthwith determine;

3rd.—That he will himself manage the said village, and not make it, or any portion of it, over to any other person to be managed in his behalf;

4th.—That he will make and maintain proper police arrangements, to the satisfaction of the District Magistrate of Ahmedabad, for the prevention and detection of robberies and thefts and the preservation of peace and order in the said village;

5th.—That he will regulate his demands upon the rayats of the said village in accordance with the system of Bhágbatái hitherto prevailing therein and will levy from them such rents and other dues as may be customary according to the village "dháro" and no more;

6th.—That he will pay the rental hereinbefore reserved at the times and in the manner hereinbefore provided for, and that if any instalment or any portion of any instalment of the same shall be in arrear it shall be recoverable from him under the provisions of the law for the time being in force for the recovery of arrears of land revenue;

7th.—That he will also pay Local Fund Cess and all other rates and taxes (if any) which shall at any time during the continuance of this Lease be payable in respect of the said village or any part thereof;

8th.—That on the expiration or sooner determination of this Lease he will yield up the said village without obstruction or objection, unless the Secretary of State in Council shall then be pleased to renew the said Lease for a further term:

Provided always, and it is hereby agreed that if and whenever there shall be a breach by the Lessee of any covenant, condition, or provision herein contained, and that if and whenever this Lease shall lawfully determine the Secretary of State in Council may re-enter upon the said village and resume the management thereof, and thereupon this Lease shall be null and void.

And it is hereby further agreed between the parties that in this Lease the words "Secretary of State in Council" shall include the Secretary of State in Council, his successors and assigns, and that the word "Lessee" shall include the Lessee and the heirs of his body male and female and their administrators, but shall not include any other heir of the said Lessee or any assign, and that in the event of the death of the Lessee and of the heirs, if any, of his body male and female during the continuance of this Lease the same shall forthwith determine.

In witness whereof the Tálukdári Settlement Officer has by order of the Governor of Bombay in Council attached his signature on behalf of the Secretary of State for India in Council to one part hereof remaining with the Lessee, and to the other part thereof remaining with Government the said has attached his signature the day and the year first hereinbefore written.

(Signed)

Signed by

in the presence of

(G. R. No. 5118, dated 7th October 1878.)

5. *Panch Mahâls Tálukdárs.*—In the Tálukdári estates in the Panch Mahâls the local fund cess should, as a general rule, be levied on the kamál; but each case should be separately considered, as where much of an estate is waste, the levy of the cess on the kamál will fall with great severity on a Thákor. (G. R. No. 6900, dated 17th November 1877.)

6. The Tálukdárs of the Panch Mahâls must be regarded as private landholders subject to the provisions of such laws as are in force relating to succession to landed estates, and all claims to succession should be heard by the ordinary civil tribunals. Government have not reserved any political power to decline to recognize adoptions or in any other respect to modify in regard to the Tálukdárs the law in force for private persons. (G. R. No. 6842, dated 15th September 1883.)

7. The antecedents of the Thákors of the Panch Mahâls are similar to those of the Tálukdárs of Ahmedabad; the leading principle of the dealings of Government with the former as with the latter should be non-interference with internal administration as long as it can be maintained, and the principles of law appropriate when intervention is necessary are contained in Bombay Act VII of 1863, Section 3, and Bombay Act V of 1879, Sections 159—160.

It may be practicable to raise some revenue from alienees in these estates, but this can be done only at the cost of a departure from the principle of non-interference in the internal management. The Government revenue from the Thákors' estates has been settled so as to increase considerably in the course of a twenty years' settlement, and this may be held to suffice.

But it is necessary to take some steps to arrest the process of alienation of lands on which Government have a claim for revenue without protection of the Government rights. The first measure for this object is the preparation of a complete classified register of existing alienations. The second measure is to make it distinctly known by notification to the Thákors and similar land-holders and to all

the persons to whom they in future grant or sell or mortgage land out of their estates, that Government will not recognize the alienation of any land in future free of liability to be assessed to land revenue.

Government will not recognize among existing alienations lands held by the Thákors themselves as gharkhed or khángi, or lands held by their families for maintenance or lands held for service. All such lands will be regarded at the renewal of the jama settlements as lands the assessment of which may be taken into account in fixing the jama. But present jama settlements need not be altered with reference to such lands exempted from the calculation on which they are based.

His Excellency in Council does not propose to attempt the levy of any judi on lands such as devasthán and inám holdings which are admitted as recognized alienations. It is desirable that all that is possible should be done to identify them, in order that if the estates are surveyed hereafter they may be demarcated. (G. R. No. 6155, dated 30th July 1885.)

8. *Relations between the Girassias and their tenants.*—It is only by holding out inducements, such as the letting out of their waste lands on easy terms and for a fixed period of years, that the Girassias can expect immigrants to flow into their villages, and that they can hope to become prosperous. The ignorance of the Girassias may prevent their seeing or understanding this for a time at least, but the efforts of the Settlement Officer should be directed to this point, with the view of placing the relations between the Girassias and their tenants on a satisfactory footing.

No measure would be productive of greater benefit to the Tálukdárs themselves than to follow the course which Government have, with such successful results, adopted with their own tenants-at-will under the survey settlement, by inducing the Tálukdárs to give their cultivators leases corresponding in length to the term for which their own settlements will run. Measures should, however, be taken to secure to the cultivators, wherever the *dháro* exceeds the survey rates, some share at least in the benefit of the remission which the settlement of the jama on the basis of those rates, instead of on a calculation according to the *dháro*, may yield.

(G. R. No. 1845, dated 11th May 1864.)

9. *Rights of Tálukdárs over minerals existing in lands in their possession.*—A Tálukdár possesses no rights to mines and minerals in the lands which he holds from Government on payment of jama. Government have no objection to the disposal by the Tálukdárs of minor products, such as stone and kankar, occurring in their lands. When such products are required for a public purpose they should not be removed from a tálukdári holding without either the consent of the Tálukdár or proper payment

if such be demanded by the Tálukdár. The right of a Tálukdár to cultivate the land in a river-bed included in his estate may be continued without question, according to the existing usage, and where the stream or river is the boundary of a tálukdári holding, the Tálukdár's rights over the part of the river-bed in his estate (*i. e.*, up to to the middle of the stream) may be regarded as being the same as his rights over the other lands of his estate. (G. R. No. 5096, dated 6th August 1898.)

10. *Wánta and Talpad.*—Though originally 'wánta' and 'talpad' denoted shares in the same village at the time of the Mussalmán conquest, when one-fourth of the village was allotted to the former holders of the village as wánta and the remaining three-fourths was kept by the conquerors as talpad, they are now so distinct that they cannot be treated as definite shares of one and the same village. Wánta in Gujarát, in Wilson's Glossary, is said to denote land either exempt from assessment or held at a quit-rent, chiefly by Rájputs; the tenure is prescriptive of remote antiquity without any deeds or grants.* (L. R. No. 439, dated 13th April 1882; *vide* G. R. No. 2855, dated 1st May 1882.)

* See High Court's judgment in Dolsang Bhavsang *vs.* The Collector of Kaira.

SOUTHERN CIRCLE
WORKING PLANS PARTY
DIVISIONAL FOREST OFFICE
Invd. Regr No.
Date
WORKING PLANS PARTY II S.C.

VILLAGE OFFICERS AND SERVANTS.*

PART I.—Duties, Examinations, Dismissals, &c.

1. In the cases of dismissals of village officers holding more than one office, dismissal from one office implies, unless specially stated to the contrary, dismissal from the others also. (G. R. No. 418, dated 3rd February 1862.)

2. It is unquestionably the duty of Patels to render every assistance to travellers, whether official or otherwise, provided payment is duly tendered. (G. R. No. 1286, dated 12th April 1866.)

3. As a rule, it is necessary that Kulkarnis should reside in the villages to which they stand appointed. Exceptions may be made in the case of small outlying villages where there is no house accommodation and where the emoluments are trifling. It is in the discretion of the Collector to make these exceptions. (G. R. No. 3005, dated 23rd June 1870.)

The Collector must insist on village officers residing within their charges, diaries being instituted to ensure their doing so. (G. Rs. Nos. 5571, dated 26th September 1881, and 5698, dated 30th idem.)

4. Talátis must be obliged to reside within their charges. (G. R. No. 569, dated 21st January 1884.)

5. When there is no chora and no available house or when the saja is fatally malarious (during the season when the malaria is prevalent), the order that Talátis should live in their saja should be formally cancelled. But they should be required to visit it frequently and whenever business demands. To ensure this, they should submit a monthly diary to the Mámlátdar, who should closely scrutinize it and report every case of neglect of duty.

When there is a chora in the saja or an available house on possible terms, the Taláti is to live in it. All District officers to see that he does. Any villager, if asked in casual talk, will say where the Taláti lives if he is not led to suspect he is being asked for a purpose.

As a rule, absence without leave should not be punished with fine. It is an inappropriate punishment (if any other is possible) for a man who has to support often a large family of relations on Rs. 10 to 20 per month, and only drives him to illicit practices. A note should be made against him in the Assistant Collector's note-book and he should be formally told of it. He will dread this more than an eight-anná fine, especially if, as should be the case, two or more such notes are followed by his removal to a distant táluka. For flagrant abandonment of duty still more severe punishment is due.

* *Vide* also "*Watans.*"

The Assistant Collector and Collector should keep a sharp look-out that the Mámlatdár does not employ Talátis on ordinary work in his kacheri, and should take strong measures to stop the practice if it exists.

All the Commissioners should consider the advisability of making all village accountants keep diaries showing from day to day where they had been residing and what work they had been doing.

(G. R. No. 5958, dated 18th July 1899.)

6. The Commissioners should look in the course of their tours into the manner in which village accountants and Revenue Patels are fined for neglect of duty, &c., by Assistant Collectors and Mámlatdárs, and take such notice as they think proper of cases in which such punishments may appear to have been indiscriminate, or in which it would, in their opinion, have been better to dismiss than fine. As these valuable public servants may be almost considered the main spring of the revenue administration, it is of great importance that their efficiency should not be impaired by injudicious treatment. Among other methods of punishment the system of inflicting daily recurring or cumulative fines (*e.g.*, a fine for every day's delay in sending in certain reports or information) is apt to run into greater extremes than the occasion may warrant, and it should be a standing order that it should not be resorted to by an Assistant without the Collector's special permission. It will rest with the Collector to determine to which of his Assistants authority to inflict penalties of this description should be deputed. (G. Rs. Nos. 2519, dated 3rd May 1873, 5139, dated 13th September 1873, and 5752, dated 17th October 1873.)

7. Usually it is better to make one or two severe examples of village accountants by dismissal or transfer to a village with smaller emoluments than to punish by frequent fines. But the power of punishment will be exercised with care and moderation. (G. R. No. 5206, dated 9th September 1881.)

8. Nothing is more calculated to excite a feeling of discontent than indiscriminate punishments of village officers for trivial mistakes, and Collectors should carefully supervise the proceedings of their Assistants in this matter. (G. R. No. 1237, dated 13th February 1893.)

9. If a warrant of attachment is issued by the Civil Court against a rayat's property which is already under attachment by the Revenue authorities, the Patel of the village, in order to satisfy the Kárkún executing the warrant and the Court that there is a *bonâ-fide* attachment by the Revenue authorities, should give a certificate to that effect, which certificate should contain a sufficient description of the property, and should state the amount of the Government demand. When an attachment has been issued in such cases by the Civil Court, the sale of the property by the Revenue authorities on

their prior attachment should be completed as quickly as the law allows. (G. R. No. 6711, dated 13th December 1873.)

10. It is the duty of Patels and Talátis, who are remunerated according to scale calculated on the revenue of each village, to protect trees as being the property of Government which yields that revenue. (G. Rs. Nos. 2731, dated 5th May 1876, and 3102, dated 25th idem.)

11. It is the duty of Patels, Talátis, Kulkarnis, and Shánbhogs to preserve, with the utmost care, all trees growing in Government waste land, or trees the property of Government, wherever they may grow.

The responsibility of these village officers will be strictly enforced in future.

(G. R. No. 1583, dated 28th March 1878.)

12. It is of vital importance that the timber and other vegetation on the slopes of the Purandhar Hill should be carefully preserved. The Rámoshis have not and never have had any claim or right to cut the trees or to injure the jungle by cultivation, or in any other way. They were its custodians, not its proprietors, and it was for its protection that they were originally granted service lands. They should be made to understand that they hold their lands on service tenure, and that they are liable to be called on to do service at any time that the state of the country may require it. In order to keep alive the right of Government to demand it, the Rámoshis of each hamlet should be called on, in turn, to provide a watchman for service with the Police on the Purandhar Fort. (G. Rs. Nos. 3014, dated 14th June 1878, 6285, dated 12th September 1882, and 8918, dated 19th December 1882.)

13. Village officers should be made to understand that they are indirectly responsible for the preservation of forests as being the property of Government. The fact that there is a forest establishment, whose prime duty is solely to look after forests, does not relieve the village officers from their share of responsibility in the matter. Accordingly, the village officers in forest villages should submit a half-yearly report on the state and condition of the trees belonging to Government in forests and málki numbers in their respective charges to the Assistant Collector in charge of the táluka, who should forward it to the Divisional Forest Officer. (G. R. No. 5062, dated 19th July 1890.)

14. Each Taláti should, in preparing his birth and death returns, account for the differences he exhibits, explaining increases and decreases by an abstract in the following form:—

Village.	*Táluka.*	
Population, 1875-76	... ...	5,233
Do. 1876-77	... ...	5,684
	Increase ...	451

Increase—	
Births	875
By immigration	16
Total ...	891
Deduct Decrease—	
Deaths	430
Emigration...	10
Total ...	440
Net increase ...	451

(G. R. No. 1258, dated 21st August 1878.)

15. It is in every way better to register births in the place where they occur, and village officers should be instructed accordingly. (G. R. No. 4174, dated 9th August 1879.)

16. Officers should be careful to ascertain that a Kulkarni is competent to the performance of his duties before appointing him to the post. (G. R. No. 4282, dated 16th August 1880.)

17. Though opposed to a general system of rewards to village officers for the efficient performance of their duties, Government sees no objection to the grant of suitable rewards in exceptional cases, as, for instance, when a Patel, Kulkarni or Taláti shows extraordinary energy on any particular emergency, such as an outbreak of cholera, attack on the village by dacoits, the realization of the Government revenue under great difficulties, and other occasions which will at once occur to Revenue officers of experience. In such cases, the Collectors may mark the efficient service rendered by conferring on the officers, who render it, the distinction of honorary pagries to be presented by the Collector or Assistant Collector at the time of the jamábandi in the presence of the Revenue and other officers and the village people gathered on such occasions, the charge on account of such rewards being met from the Provincial Revenues. (G. R. No. 6672, dated 16th December 1880.)

18. The instructions issued by the Commissioner, C. D., in his letter to the Collector of Ahmednagar, No. 1944, dated 21st April 1883, regarding the collection of revenue by village officers, the necessary extracts from which are subjoined, have been approved by Government :—

"No hard and fast rule should be laid down, and, while holding the village officers jointly responsible for the due collection and accounting of Government money, we should allow them a small latitude in the matter which they are of course expected to use with due discretion and in view to the peculiar circumstances of each case.

"Thus if the Patel is absent on some emergent business for a day or so, the Kulkarni may be allowed to collect money and duly remit it to the táluka or keep it in his custody till the Patel comes back. The Patel is of course expected to satisfy himself of the Kulkarni's proceedings during his (Patel's) absence. In fact, the Kulkarni is always supposed, so far as urgent matters are concerned and provided there is no legal disability, to act on behalf of the Patel during the latter's temporary absence on duty.

"To sum up, it appears preferable that the revenue should be paid to the Patel in the presence of the Kulkarni, but if the former is absent, there is no hindrance whatever to its receipt by the Kulkarni. Any other ruling would not only cause great delay and irregularity in the collections, but it would be exceedingly inconvenient to the people.

"As regards the Potdárs, you are right in ordering that they should not be allowed to have anything to do with the collections."

(G. R. No. 3845, dated 19th May 1883.)

19. There is no objection to the promotions of Talátis to posts of Kárkúns. A judicious use of such promotions as rewards for good work would probably have a beneficial effect. (G. Rs. Nos. 185, dated 22nd January 1884, and 10079, dated 16th December 1885.)

20. Stipendiary Patels and Talátis are clearly salaried servants of Government for the purposes of the Local Boards Act, but Patels and Kulkarnis, who receive their remuneration in the shape of service lands, cannot be held to be in receipt of salaries. (G. R. No. 10182, dated 26th December 1884.)

21. All Patels should be warned that severe notice will be taken of any cases in which persons in the influential position of officiating village officers are found to have collected subscriptions in their villages for their own private benefit. (G. R. No. 1189, dated 9th February 1885.)

22. A person who when serving as Kulkarni commits the serious offences described in Sections 213 and 214 of the Indian Penal Code, is unfit to be again entrusted with the duties of Kulkarni. (G. R. No. 9889, dated 9th December 1885.)

23. Membership of Patels in an association formed to make public protest against Forest administration should not be visited by the suspension of the Patels from office. As landholders they are within their right of appeal against orders which affect them. (G. R. No. 2538, dated 1st April 1886.)

24. Village officers should be allowed a refund of the amount of road toll paid by them when travelling on duty, on the production by them of a certificate signed by the Mámlatdár of the táluka in which they are employed. (G. R. No. 4849, dated 8th July 1886.)

25. It appears that it is the common practice in every district in the Northern Division to employ Talátis to assist the Kárkúns in the Mámlatdár's kacheris, both on special occasions and whenever there is pressure of work. Instructions, however, should be issued to Mámlatdárs not to employ Talátis in their kacheris without previously obtaining the permission of the Assistant or Deputy Collector in charge of the táluka. (G. R. No. 8880, dated 23rd November 1889.)

26. The efficiency of the village service can be improved by requiring proof, before any Watandár is appointed to be Kulkarni, that such Watandár is competent to discharge satisfactorily the duties of the office. To the adoption of such a course no reasonable objection can be raised. It would not be too much to demand that every Watandár should, before he is nominated to the post of Kulkarni, satisfy the appointing officer that he is able to read and write well, is a fair arithmetician and possesses some knowledge of the system of village accounts.

Section 45 of the Watan Act empowers a Collector to refuse to accept the service of any representative Watandár, or of any deputy nominated by him, if he has reason to believe that such Watandár or deputy is unfit owing to mental inability to perform efficiently the duties of his office; a Watandár, therefore, who has not been educated sufficiently to do the work of a Kulkarni, is mentally unfit to officiate as such, and may be rejected.

(G. R. No. 8805, dated 15th December 1882.)

27. The test to be exacted from Watandár Kulkarnis before they are held eligible for appointment should be different from any of those prescribed by the Educational Department. It should consist of an examination in the following subjects:—

(*a*) Reading and writing the vernacular of their district.

(*b*) Mathematics up to simple interest.

(*c*) A knowledge of Hope's Forms.

(*d*) A knowledge of the Village Police Act.

(*e*) Capability to draft a short simple report regarding something that has taken place in the village.

(*f*) A knowledge of the rules for the inspection of field boundary-marks. (Appendix B, pages 121 to 124 of the Survey and Settlement Manual, 1882.)

(*g*) A knowledge of the Cattle Trespass Act rules.

(*h*) A paper on the part of the Land Revenue Code and subsidiary rules which concern the duties of village officers may also be added as a voluntary subject at the discretion of Collectors.

The rules should be applied to Watandárs appointed for life as well as those appointed for a shorter term. (G. Rs. Nos. 6031, dated 15th August 1883, 8420, dated 15th November 1883, and 3686, dated 8th May 1884.)

28. Every person about to be appointed officiating Kulkarni or deputy must first pass the prescribed examination.

The examination should be as nearly as possible just before the time when a Watandár is about to enter an office so as to test his fitness at that time. If the order is applied thus, it is not necessary to allow candidates to come up badly prepared when

their term of office is remote and make repeated attempts to pass. (G. Rs. Nos. 3686, dated 8th May 1884, and 4545, dated 25th June 1886.)

29. Questions on the subjects prescribed by Government for the examination of Watandár Kulkarnis will be set from Mr. Dhondo Gopal's "Village Officers' Manual," Part I, which should be considered as a text-book. (G. N. No. 6254, dated 4th August 1884.)

30. Watandár Kulkarnis who pass the prescribed examination in all the subjects except one should be allowed to appear again after a reasonable time to pass in that particular subject, the appointment of deputies being made temporarily by Government. (G. R. No. 1249, dated 14th February 1889.)

31. As regards the educational test to be prescribed for Patel officiators in accordance with amended Section 45 (*b*) of the Bombay Hereditary Offices Act III of 1874 as amended by Section 9 of Act V of 1886, as also under Section 30 (*c*) of the Gujarát Matadárs' Act VI of 1887, Government approve of the views expressed by the Commissioners of Divisions that ability to read the Village Police Act, to write a short report on an ordinary matter, and to read simple manuscript should be considered sufficient qualification. This test should be enforced except in cases where the Collectors consider it unadvisable to do so. No regular examination need be held. A Patel's qualifications can always be ascertained prior to his nomination. (G. R. No. 2718, dated 2nd May 1888.)

32. Government are not prepared to authorize the use of service stamps by Patels and Kulkarnis, as it would in many cases involve delay in the transmission of reports, the risk of fraud and some additional expense without adequate grounds for relieving the lower village servants of a duty which they have performed from time immemorial. (G. R. No. 5328, dated 16th July 1897.)

33. No practical objection exists against the village officers being instructed to give every assistance to bailiffs when serving processes. Collectors should therefore issue the necessary instructions. (G. R. No. 8241, dated 20th December 1898.)

PART II.—EMOLUMENTS.

1. Cash allowances in lieu of potgi should not be continued when in excess of the amount required by scale. As Wingate's Rules do not provide for the case of an addition to the arable land of the village, the provision for extra remuneration in cases regarding the increase to hereditary village officers' emoluments when jungles are sub-divided and new land becomes available for cultivation must fall wholly on Government if the watans of the hereditary officers be already taxed to the full extent; but when this is not the case, the watan land must be made liable to a further contribution to remunerate the officiator. A revision would, therefore, be requisite whenever lands have been added either owing to this cause or to lapses of ináms. (G. R. No. 397, dated 30th January 1860.)

2. As survey rates include all direct levies, the village officers cannot be permitted to levy haks in excess of the authorized assessment.

The proper payment of village officers is part of the survey system which must be maintained in its entirety. In a wholly alienated village the Inámdár must, therefore, provide for the remuneration of the village officers according to scale, as he receives the whole of the revenue derived from the village. (G. R. No. 686, dated 20th February 1860.)

3. To allow remission to village officers for the judi of their lands, when waste or uncultivated, will be a retrograde step. It would be a return—though a partial one as affecting only a particular class—to the old system of annual remissions, and the character of the transaction would not be altered by limiting it to the Patels' and Kulkarnis' lands excluding all record of it from the Táluka and Huzúr accounts. (G. R. No. 2461, dated 9th July 1860.)

4. Patels and Kulkarnis wishing to resign their inám lands and to receive instead a full money payment according to scale should be permitted to do so. (G. R. No. 3839, dated 24th October 1860.)

5. The Collectors in districts where Wingate's scheme of settlement regulating the scale of remuneration of village officers has been introduced, are not authorized to deviate from the rules laid down and sanctioned for their guidance. They must submit explanation of the grounds for any proposed deviation, and obtain the authority of Government to the measure. (G. R. No. 732, dated 11th February 1861).

6. The percentage remuneration of village officers on the summary-settlement collections should not be calculated separately, but as part of the general land revenue of the village. But it would not be equitable to refuse a re-adjustment of the five years' average when the collections from this source of revenue amount to a considerable

sum. Whenever the collections from the summary settlement amount to 10 per cent. on the revenue upon which the average was fixed, the summary-settlement collections should be added to the average as formerly ascertained and the haks of village officers re-adjusted. (G. R. No. 3442, dated 11th September 1862.)

7. The remuneration to be allowed to Patels and Kulkarnis of alienated villages on all items of land revenue as detailed in the margin* levied by them for Government from such villages should be fixed for the Patel at the rate of a quarter of an anna and for the Kulkarni at the rate of half-anna on each rupee collected. To avoid, however, the labour which this practice entails on the Huzúr and Táluka establishments of preparing annually statement of remuneration to be paid to the village officers, the emoluments of these officers should be fixed on the average of five back years' revenue collected by them, and they should be paid at this rate for ten years to come. The Kulkarni is to defray whatever charge may be necessary on account of stationery, &c. In villages in which a Patel has a service inám and allowance amounting together to Rs. 120, or a Kulkarni to Rs. 240 per annum, nothing should be paid to them. They must collect the Government dues from alienated villages in consideration of the enjoyment of their old ináms and allowances only. (G. Rs. Nos. 1861, dated 5th June 1863, 1654, dated 16th March 1876, and 3088, dated 12th June 1879.)

*1. Chauthai and Nazarána or quit-rent under any denomination paid by alienees themselves and others under every description of summary settlement.
2. Revenue from lapsed Ináms or Shetsandi lands.
3. Mámul Judi paid by alienees and others.
4. Sale of fruit trees and other such items of land revenue.

8. A tenant of an Inámdár would clearly appear to be a person occupying immoveable property free from assessment under Section 17 * of the Watan Act,

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* As regards the construction of the section, *vide* the following judgment of the Bombay High Court, copies of which were forwarded to the Collectors and Commissioners of Divisions with Government Resolution No. 9811, dated 30th November 1894:—

Appeal No. 62 of 1893 from Original Decree.

Anantacharya bin Hariacharya Jágbirdár (Original Plaintiff) .. .. } Appellant

versus

The Secretary of State for India in Council and others (Original Defendants) ... } Respondents.

Appeal from the decision of Venkatrao R. Inámdár, Esquire, Assistant Judge, F.P., of Bijápur, in Suit No. 1 of 1891.

Mr. Shamrao Vithal for the appellant.

The Government Pleader for respondent No. 1.

Judgment.—In this case the appellant (original plaintiff) is the Inámdár of Ankalgi in Bijápur Táluka. Respondent, defendant No. 3, is the Watandár Kulkarni of the village, the watan being described as kadim watan. The watan property held for the performance of the duties consists of a cash payment of Rs. 5,

1874). It seems immaterial whether the cultivators do or do not pay rent to the Inámdár. It is sufficient that no assessment is paid to Government. (G. R. No. 7884, dated 26th December 1881.)

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and inám lands assessed at Rs. 60. Defendant 3 failed to perform the service himself, or to appoint a deputy. Defendant No. 1, represented by the Collector of Bijápur, thereupon appointed defendant No. 2 as deputy, and defendant No. 2 officiated from 20th November 1884 to 4th December 1886. Defendant No. 2 applied for suitable remuneration, and defendant No. 3 agreed to pay him Rs. 80 a year, which sum was accordingly paid in part by, and levied in part from, defendant No. 3. Subsequently defendant No. 2 applied to the Collector for an increased remuneration according to the scale fixed for Government villages, and the Collector on 2nd December 1887 ordered the plaintiff to pay the increased remuneration so as to make up the full amount due under the Wingate scale, and on 26th September 1890 a sum of Rs. 171 was recovered from the Inámdár plaintiff. Plaintiff claims that this sum was illegally levied from him, and he seeks in this suit to recover the same with interest.

Defendant No. 1 pleaded that, on the application of defendant No. 2, the Collector, acting under Section 17 of Bombay Act III of 1874, determined the amount payable by plaintiff as remuneration to defendant No. 2, and under Section 81 levied the amount. The amount awarded was Rs. 158-15-8, and the sum levied was Rs. 171. Defendant No. 1 gave notice to the plaintiff to take back the excess (Rs. 21-6-4), but he refused to do so at the time, though the sum was, since the institution of the suit, received by the plaintiff. Defendant No. 1 contended that he was not liable to the plaintiff, who had no cause of action as against him. At a late stage it was also urged that the suit could not be maintained under para. 3, Section 4, of Act X of 1876.

Defendant No. 2 urged that plaintiff had no cause of action against him, as he was entitled to receive the remuneration fixed according to the scale.

Defendant No. 3 did not appear to defend the suit.

The Assistant Judge held (1) that the suit was not barred under Section 4 of Act X of 1876; (2) that plaintiff, and not defendant No. 3, was liable to make good the remuneration as fixed by the Collector; and (3) that plaintiff's claim could not be awarded.

Plaintiff appealed from this decree on several grounds which it is not necessary here to state in full, as his pleader chiefly relied upon the contentions raised in the 3rd and 5th objections in the memorandum of appeal—namely, that the Collector had no power to raise the scale of payment, and that the Assistant Judge erred in not finding expressly whether the Collector could, under Section 17 of the Vatandárs' Act, order plaintiff to pay the enhanced amount. Mr. Shamrao, the appellant's pleader, urged that the plaintiff, as Inámdár, could not be saddled with any payment not included in the sanad, and that the Collector's procedure was defective in that he held no inquiry under Section 73 before he passed his order, and further that the Collector was bound to obtain the sanction of Government under Section 21 of the Watandárs' Act. He also urged that Section 17 of the Act applied only to old customary payments in kind or money, and at the most under Section 23 the Collector could only grant increased remuneration from the watan property, and he had no power to levy the same from the revenues of the village.

The Collector professedly passed his order under Section 17 of the Watandárs' Act, and the chief question we have to consider is, whether that section, or any other section gave authority to the Collector to require plaintiff to make up the deficient amount of defendant No. 2's remuneration according to the scale in Government villages.

On a careful consideration of the several provisions of Bombay Act III of 1874, we feel satisfied that appellant's contention is well-sustained, and that neither Section 17 nor any of the other provisions of the Act authorized the procedure followed and the order issued by the Collector. Section 17 must be read along

9. The haks which a Kulkarni is entitled to recover from the cultivators of an inám village are not "charges on the revenue or rent of villages, or other defined portions of territory.' They are pay-

with the other sections which together form Part 3—headed the Commutation of Watans as opposed to Part 4 which relates to the creation or lapse of a watan. This heading of commutation is itself suggestive of a strict restriction on the exercise of the powers conferred on the Collector. Section 15 empowers the Collector to relieve a Watandár of his liability to perform service, but this relief is under Section 16 not to affect the rights of individuals or village communities to exact customary services from village servants, the relief extending only to the service due to the State. Next comes Section 17 with its complementary Sections 18 and 19, the former applying to payments in kind or money made to Watandárs by Jághirdárs, Inámdárs, Mewási Chiefs, or others, owning or occupying immoveable property wholly or partially free from assessment, while the latter sections relate to the inferior watans, where the payments in money or kind are due to the Watandár from individuals generally, without any particular specification. In the case of the holders of alienated lands, the Collector is himself to determine the amount of the payments due to the Watandárs. In the case of cultivators generally, the inquiry is to be entrusted to a Pancháyit, and if the Pancháyit fixes profits which are of a fluctuating nature, the Collector is empowered to determine the amount payable. The words used both in Sections 17 and 19 are exactly the same, and they must be construed alike. These amounts so determined under Sections 17—19 are, moreover, to hold good for such period as the Governor in Council may from time to time direct.

It is thus plain that Section 17 clearly relates to the power of the Collector to determine payments of a fluctuating character. The word "watan" property, as defined in Section 4, expressly includes not only property assigned or held for service, but also a right to levy customary fees or perquisites in money or kind, whether at fixed times or otherwise. It is the commutation of these customary and fluctuating demands which is provided for in Sections 17—21. Unless the payments claimed already formed part of the watan property by force of custom, there is no foundation for the exercise of the authority to determine their amount conferred by these sections. The payments and the right must exist beforehand, and then, if the payments or the right is of a fluctuating or indeterminate character, the Collector in the one case, and the Pancháyit in the other, can determine the amounts of *such* payments (Section 17), and *such* rights and duties (Section 18). In the present case it is admitted that the Inámdár has only been paying Rs. 5 in cash to the Watandár. The Collector had, therefore, no occasion to determine the amount as it was not of an uncertain nature. It does not follow from the fact of this payment of Rs. 5 in cash, that the Collector had authority, under Section 17, while professing to determine the amount, to raise the cash payment from Rs. 5 to Rs. 80. The Collector can only determine the amounts of *such* payments as were already payable, and it is not open to him under this section to increase the amounts as he has done in this case.

This view of the scope of the section is strengthened by the fact that in the first draft of the Bill, the words used were that "it shall be lawful for the Collector to assess the amount of *such* payments recoverable upon an average of the 10 years next preceding." This limit of 10 years' average was subsequently given up, and in its place the proviso was added that the amount to be determined was to be equivalent to the amount payable under the scale in force for the time being in the case of Government villages. These words were not intended to refer to the scale of remuneration fixed by Government, known as the Wingate scale, for this latter scale has no reference to uncertain customary payments of the kind contemplated in Sections 17—21. Under Section 216 of the Land Revenue Code, the holder of an alienated village is not bound by the provisions of Chapter VIII relating to survey settlement, not introduced with his consent, which was the case in plaintiff's village.

A number of opinions of the Legal Remembrancer to Government have been filed in this case on defendant No. 1's behalf.

ments for which the cultivators are liable to the Kulkarni in addition to the rent, if any, which they pay to the Inámdár and are not recoverable from that rent. Moreover, it cannot reasonably be con-

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Such opinions cannot well be admitted in evidence, as they are opinions given in a one-sided inquiry. Such as they are, they do not go far enough to support defendant's contention. In one, Exhibit 22, however, it is stated that there can be no objection to the Collector proceeding under Section 17, and if the Inámdár objects, he is required to report for further orders. In another, Exhibit 20, it is stated that there can be no injustice in *primâ facie* holding that Section 17 applies, and the Inámdár may be left to show cause to the contrary. In a third it is directed that the defect in the law should be noted when the Act is next amended. No value can attach to opinions so obviously one-sided and halting.

We feel satisfied accordingly that Section 17 cannot be regarded as authorizing the interference of the Collector in this case. We have next to see if any other section can be held to support it. The Collector had no doubt power under Section 36 to appoint a deputy, and such a deputy would be an officiator under Section 3. Under Section 23 the Collector had power to fix the annual emoluments of the deputy and to direct the payment thereof to the officiator. These words are large enough to cover the order issued by the Collector in this case, but the second paragraph of this same section provides a limitation on this power, in that it directs the Collector to assign watan property as the profits thereof towards the emoluments of officiators. The emolument is to come from the profits of the watan. This was in fact the procedure followed by the Collector in this case in the first instance, when he directed defendant No. 3 to increase the amount of the remuneration payable to defendant No. 2. Section 23 does not authorize the subsequent procedure of the Collector when he ordered plaintiff to make good the deficiency. The scale in British territory was not obligatory on the plaintiff. It was, moreover, only a maximum limit. Defendant No. 3's inám land was assessed at Rs. 60. Plaintiff, however, was not bound by this limit, as he did not accept the survey settlement. Plaintiff in fact asserted that the land yielded a profit of Rs. 105, and his assertion was not challenged by defendant No. 3. This resource was open to the Collector to make good the deficiency. Anyhow Section 23 no more than Section 17 authorized the Collector's procedure so far as plaintiff was concerned. Section 16 of the Land Revenue Code also does not provide for the present case, because it does not extend to alienated villages. We accordingly hold that the levy of Rs. 171 made by the Collector was one not authorized by law, and that, under the circumstances, plaintiff has a right to recover the amount minus the sum of Rs. 21-6-8 already received by plaintiff. Defendants Nos. 2 and 3 need not have been made parties to the suit.

At a late stage of the suit, as also in the argument before us, it was urged that the present suit was not maintainable under paragraph 3, Section 4, of Act X of 1876. If the Collector had *primâ facie* jurisdiction to pass the order he did, plaintiff would certainly have no right to sue to set aside or avoid the order. As it is, the Collector had no power to levy the money from plaintiff as ordered by him. The order was not passed by Government, and the Collector cannot be regarded as having been duly authorized to act illegally and without jurisdiction.

We accordingly reverse the decree and direct defendant No. 1 to pay Rs. 149-9-4 with costs to plaintiff. We disallow interest. Defendant No. 1 should bear his own costs, and plaintiff should pay the costs of other defendants Nos. 2—3.

M. G. RANADE.

12th July 1894.

This appears to be the first case in which the construction of Section 17 of Bombay Act III of 1874 has come before this Court. I concur with Mr. Justice Ranade in holding that the order made by the Collector is not one that can be made under Bombay Act III of 1874, and that it is *ultra vires* of Section 17,

tended that the words "villages or other defined portions of territory" include cultivators' holdings. For these reasons it cannot be held that such haks as those in question are covered by the definition of

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which is pleaded for the Collector as giving warrant of law. I am of opinion that the payments to which Section 17 refers are those mentioned in Section 4, where it is said the term watan property "includes a right to levy customary fees or perquisites, in money or in kind, whether at fixed times or otherwise." What the Collector did is analogous to what may be done under Section 22; but while that section places the cost of creating new watan on the Government, the Collector has placed that of the additional watan property his order seeks to create upon the Inámdár. The words of the two Sections 17 and 22 differ much; and we may therefore infer a different meaning in each, especially as Section 23 limits the Collector to the existing watan and its profits in assigning emoluments to the officiator. Under Section 17 "the Collector may from time to time determine the amount of such payments recoverable" from the Inámdár. As the scope of the section appears to be misunderstood, perhaps because the old order of things is changed, I may refer to the earlier printed records of Government where the nature of these payments is described. In Mountstuart Elphinstone's Report on the Deccan, the following statements are made:—that the Patels are entitled to lands and fees, and have various little privileges and distinctions of which they are as tenacious as of their land; that the Kulkarni has lands but oftener fees; that the Deshmukh besides percentages on the revenues collected has various claims in kind, as a pair of shoes every year from each shoe-maker, a portion of ghee from those who make that preparation, &c., &c., that the watchman was paid by a small share of the grain and similar property belonging to each house, which kept him always on the watch to ascertain his fees, whereby he knew all that took place. In the appendix to Mr. Elphinstone's Report is one from Captain Grant, Political Agent at Sátára, which refers to payments in grain or money to Patels and Kulkarnis, called Mushaira and Sirpao. The knowledge of these customary payments was present in 1874 to the framers of the Watan Act; and in such a matter I can hardly refer to a higher authority than the Honourable A. Rogers, then Revenue Member of Council, who gave his reason for proposing the inclusion of customary fees in Section 4 by making an historical statement as follows on the 24th August 1874, when Section 17 was finally settled by the Bombay Legislative Council. "In different parts of the country it was the custom to levy fees and perquisites for service in various ways, sometimes in money and sometimes in kind." I notice too that on the 15th October 1874 when the Bill was passed, the Honourable F. S. Chapman, then Chief Secretary to Government, spoke of it as intended to build up from their foundations the ancient village forms of Government: and one means of doing this was by making the Collector's kacheri a tribunal where the village servants of inferior status, like the Mhárs, could enforce their rights to their customary fees from the rayats.

This look into the past revenue history enables us to find appropriate meaning for Section 17; and fortifies the conclusion we arrive at through the rules for interpreting statutes. The function of the Collector does not extend to the whole watan property but only to what is meant by the words "such payments." It is merely one of commutation of payments of uncertain amount by ascertaining a fixed equivalent therefor, which apparently he may express either in money or kind. There is no warrant whatever in the language of Section 17 for supposing that he could thereby impose new burdens on the landowner in a case like this, where the payment being constant already there was nothing to determine. He resembles the Land Commissioners in England under the Tithe Commutation Act or the Copyhold Acts where provision is made for ascertaining the value of such rights as heriots. But though it is not necessary for our decision to interpret the word minutely, I think the addition of the word "recoverable" in Section 17 has reference to Section 81 (though possibly it may be argued that it bars a civil suit, a matter on which I express no opinion); and that

the word 'land' in Section 3 (4) of the Land Revenue Code, and that the Kulkarni, who is entitled to receive such haks, is in respect thereof a superior holder.

Section 17, Bombay Act III of 1874, is the law which applies to haks such as those in question. The Collector is encountered by the difficulty that in unsurveyed inám villages he cannot tell whether the aggregate of the haks would or would not be more than "equivalent to the amount that would be payable under the scale in force for the time being in the case of Government villages," and therefore cannot tell whether in determining under that section the amount of payments recoverable by a Kulkarni, he transgresses the proviso to the section. It is considered, however, that an approximate estimate of the amount that would be payable if the village were a Government village will sufficiently satisfy the proviso, and that such estimate may be based upon general considerations without requiring the detailed particulars obtainable in a surveyed village.

(L. R. No. 575, dated 5th May 1886; *vide* G. R. No. 3786, dated 26th idem.)

10. Section 187 of the Land Revenue Code provides that "all sums declared by * * * any * * Act * * at the time being in force to be leviable as * * * an arrear of land-revenue shall be levied under the foregoing provisions. Payments by Inámdárs to Watandárs, of which the amount is determinable by the Collector under Section 17 of the Bombay Hereditary Offices Act, 1874, are so leviable, though the point is not free from doubt. The provision which applies is Section 81 of the last-named Act. It says:—

"All recoveries of profits from land, assessments, emoluments or penalties under this Act may be made as provided by any law for the time being in force relating to the recovery of land-revenue."

It is not very clear what the intended force of the words "under this Act" is. If recoveries under the Act are meant, then there is no provision in the Act concerning the recovery of the payments in question. But it seems that the more probable meaning of the section is that "profits" from land assessments, emoluments, or penalties, *determined or*

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what the Collector fixes is the amount which may be recovered by revenue process; he is not to recover more from the Inámdár than is payable in Government villages for the same thing or on the same occasion. Thus the coercive action of the Collector is limited by the customary scale of the country as in some other revenue matters. The Collector's award of commutation appears not to be so final a judgment, as a decision under Section 18. But for the addition of the word "recoverable" I would interpret the word "determine" as was done in *The Queen* v. *The Land Commissioners of England*, where that word in the Copyhold Act, 50 and 61 Vict., c. 73, was held to give finality.

(1) L. R., 23 Q. B. D., p. 59.

We agree that the plaintiff has no cause of action against the defendants 2 and 3, and in the decree to be made by this Court

JOHN JARDINE.

12th July 1894.

fixed under this Act" should be recoverable as therein laid down.

(L. R. No. 455 dated 7th April 1883; *vide* G. R. No. 3378, dated 2nd May 1883.)

11. The claim of village officers in inám villages to receive their remuneration direct from the village revenues instead of from the Inámdárs is inadmissible under Section 187 of the Land Revenue Code read with Sections 17 and 81 of the Watan Act. If the Inámdárs decline to pay the remuneration according to scale, steps can be taken according to law to enforce payment. (G. Rs. Nos. 3378, dated 2nd May 1883, 1166, dated 13th February 1886, and 3320, dated 5th May 1886.)

12. The proceedings reported by the Revenue Commissioner, N. D., in his following letter No. 3432-B, dated 29th October 1864, were approved and sanctioned by Government:—

"I have the honour to report, for the information of Government, the settlement I have made of the emoluments of Patels in the Daskroi Táluka of the Ahmedabad Collectorate.

"2. Major Wingate's scale has been taken as the basis of the settlement, with some modifications and additions which are described below.

"3. Major Wingate's system allows an increase of Rs. 10 over the percentage amount fixed according to his scale. As this increase appeared too large in small villages, I have in the Daskroi settlement reduced it to Rs. 5 in all villages the revenues of which are under Rs. 600 per annum.

"4. But while making this decrease in small villages I have allowed, under certain special circumstances, a somewhat higher remuneration than prescribed by the old scale These circumstances arise from a Patel having heavier work to perform, either in consequence of the villages being situated on much frequented high roads or at a distance from the Mámlatdár's office, or in consequence of their bordering on foreign territory. The fact of a village having a more than ordinarily large population is also a special circumstance to be dealt with in the same manner. This plan is fair, as it secures additional payment for additional responsibilities, instead of remunerating at an equal rate those who have unequal duties to perform.

"5. The Patel's remuneration is in cash or in land, or in both, and to equalize the value of these receipts the profits of occupancy of land have been taken into account, the amount so calculated being in no case reckoned at more than a sum equal to the assessment fixed by the survey. Thus, if a Patel be in possession of service land assessed at Rs. 25, he is considered as well off as a Patel who receives Rs. 50 from the Treasruy.

"6. Of the amounts thus fixed according to principles above mentioned, portions varying from one-fourth to one-half, according to the circumstances of each case, are to be allowed to the Matádárs or Patels and to co-sharers who assist the Patels. But in no case are the Matádár's present receipts to be exceeded at the expense of the Patel's.

"7. If in any case the present emoluments of the Patel exceed the amount fixed as above described, so much of the cash receipts as equals the excess is reduced, or, if there be no cash, a portion of the land of the same amount is assessed. This reduction is made from the 'Mukhi' portion of a Patel's holdings, which, as having been granted

by the British Government for the performance of Police duties, can without objection from any one be increased or decreased as may be deemed proper. In cases where the existing emoluments are less than the scale, the deficiency is made up in cash.

"8. I have also, with reference to my communication noted in the margin, to report the settlement of the contingent allowance (to be called the chora kharch)* to be given to Patels in lieu of, and out of the savings from, the malviro payments abolished. This contingent allowance has, as a rule, been fixed at double the amount given to Talátis for stationery under Wingate's scale, but in villages of the kind referred to in paragraph 4, it has been fixed at three times the Taláti's allowance. This payment will be defrayed, as already stated, in the repair, lighting and clearing of the village choras, and in whatever further expenses connected with the village the body of Patels may desire. Patels will not be liable to account for the expenditure."

No. 1525A, dated the 23rd May 1864.

(G. R. No. 4646, dated the 23rd November 1864.)

13. The rules regarding the remuneration of Patels and Kulkarnis given at pages 347—357 of the Survey and Settlement Manual are inapplicable to Gujarát, where the rules sanctioned in Resolution No. 4646, dated 23rd November 1864, are still in force. The Governor in Council would, however, impress on the Collectors the desirability of fixing the remuneration of the Watandár officers as soon as a revision settlement is introduced. (G. R. No. 1822, dated 11th March 1893.)

14. The Collector's signature should be held sufficient by the Accountant General's Department for admitting statements of fixed payments to district and village hereditary officers, but the Collectors should distinctly understand that they are really responsible. (G. R. No. 6085, dated 4th December 1871.)

15. Notice fees and fines for unpunctual payment of instalments should not be taken into calculation in fixing village officers' emoluments. (G. R. No. 5304, dated 15th September 1876.)

16. The following are the rules for dealing with the village officers' service lands:—

Definitions.

(1). "Watan land emoluments" consist of the difference between the original judi or Government charge on the whole lands of the watan and the full survey valuation or assessment thereof for the time being.

(2). The appropriated amount of the watan land emoluments consists of the sum imposed in the form of an addition to the original judi to

* The contingent allowances called chora kharch sanctioned by Government Resolutions No. 4646, dated 23rd November 1864, and No. 3040, dated 30th August 1867, were assigned to each village separately. Patels were exempted from liability to account for the expenditure of them, but the rule referred to in paragraph 13 of the letter of the Committee appointed to report on the audit of cash allowances, sanctioned by Government Resolution No. 3517, dated 9th August 1861, to the effect that if village petty charges are not disbursed within the year in which they are due they are forfeited, is obviously applicable to the chora kharch allowances. (G. R., F. D., No. 4042, dated 12th November 1883.)

meet, so far as it can, the remuneration of the officiator as fixed according to the orders of Government from time to time.

(3). The unappropriated watan land emoluments consist of that portion of the difference, if any, between the total watan land emoluments at any time and the amount appropriated at any time for the remuneration of the officiator according to the last paragraph.

Rules.

(1). The mámul or ancient recorded judi, or the highest recorded ancient payment, whichever may be the higher of these two sums, shall be considered to be the ultimate limit of judi or Government charge upon the service inám watan lands of village officers exclusive of any charge which it may seem fit to Government to impose for the remuneration of the member or members of the watan appointed by Government to officiate, so long as such charge on account of remuneration of service together with the original judi does not exceed the survey assessment for the time being of the whole lands of the watan.

(2). The watan emoluments are liable for the payment of the officiator up to their whole survey valuation as at any time fixed; and any portion of this valuation in excess of the requirements at any time for the payment of the officiator may be appropriated at any future time if it is in the opinion of Government necessary to increase the sum payable to the officiator.

(3). In Government letter No. 331* of 26th January 1860 it was decided that in commutation of enquiry by the Inám Commission into the title on which unappropriated watan land emoluments were held, additional judi of one-half the survey assessment for the time being should be levied on the unappropriated amount. It is now clearly ruled that upon its being necessary to add to the remuneration of the officiator or officiators, all such excess watan land emoluments are liable up to the full survey assessment for the time being. It is, however, laid down that the above half judi is not liable to increase on account of the unappropriated watan land emoluments for the time being attaining an increased valuation under a revision of assessment; but it is also to be understood that such judi may be lowered owing to a decrease in the value of the unappropriated watan land emoluments rendering the judi formerly fixed thereupon more than half their value for the time being, or as above provided owing to a portion of the excess watan

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* Government letter No. 331, dated 26th January 1860, is transcribed below for ready reference:—

"In the rules framed by Major G. Wingate for the settlement of the emoluments of Hereditary Patels and Kulkarnis, it was provided that the proceeds of a watan in excess of the amount required by scale to remunerate the officiating mem-

land emoluments being at any future time appropriated for the payment of the officiator.

(4). The scale of percentage remuneration adopted hitherto for Patels shall continue in future. But the increased chávdi and potgi or extra allowance proposed for Patels by Colonel Francis in his letter No. 1513 of the 24th September 1874 and sanctioned by Government Resolu-

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bers should lapse to the State on the change of present incumbents if the excess were in cash, and should be liable to scrutiny and subject to the final decision of the Inám Commission, if in land bearing a greater assessment than Rs. 20.

2. But as it is proposed to supersede the detailed enquiries of the Inám Commission by a summary settlement of alienated revenue, this last provision is no longer applicable.

3. At the same time the principle already applied must be adhered to as closely as possible for the remainder of the thirty years for which the village officers may have presumed that their emoluments are fixed in connection with the guarantee of rate of assessment for the same period.

4. The only point, therefore, in which His Lordship in Council conceives that any change should be made in regard to settlements already concluded and sanctioned, is the enquiry of the Inám Commission, to which the watans are to be subjected according to the rules.

5. His Lordship in Council has been pleased to decide that, in substitution of this enquiry, the excess of land remaining after providing for the officiator's remuneration shall be taxed by a judi to the extent of one-half of such excess, the whole excess, however, being confirmed to the holders as part of the watan.

6. In other respects, the settlements already made will remain unaltered during the thirty years for which the assessment of the district is guaranteed.

7. The portion of the watan held in excess of the officiating member's emoluments will be liable to no further contribution within this period, except in the event of the amount of arable land in the village being added to, and the kamál or limit of assessment being thus increased either by the lapse of ináms or by bringing under cultivation new tracts of jungle land.

8. The emoluments of the officiator being revised decennially the rest of the watan will, if necessary, come under revision at the same time, but if the increase from the causes noted in preceding paragraph do not amount to 10 per cent., no alteration should be made in respect to the amount of judi imposed on the watan lands.

9. All excess below Rs. 20 was exempted from enquiry by the Inám Commission, and, in districts already settled, the tax imposable by paragraph 5 of this letter should not be imposed in cases in which the excess does not amount to Rs. 20.

10. But as the cause of this reservation no longer exists, His Lordship in Council is of opinion that in all settlements, now being made, or which will in future be made, the restriction should no longer hold good; and watans, in which the excess is below Rs. 20, will be treated in the same way as others.

11. Another modification which it appears to His Lordship in Council should be made in future settlements, is to change the order in which the different items composing a watan are taken into calculation in providing for the remuneration of the officiating members. Now that the excess is not to be enquired into by the Inám Commission, the order of calculation should be altered.

12. Thus the whole of the land will be first assessed for the remuneration of the officiator—if this do not suffice the Purbharra Haks (estimated as before) and then the cash from

tion No. 6141. dated 1st November 1875, should be adopted.*

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the Treasury will go to make up the deficiency—the balance, if required, being as hitherto made up by payments from the Treasury.

13. By these means the State will receive the benefit of the lapse of cash allowances on the change of present incumbents, so as to make up, to some extent, for the extra amount which has to be contributed from the Treasury.

14. These principles of settlement should be applied to the remaining mahâls in Collectorates in which the former rules have already been partially acted on. In other Collectorates in has already been determined to proceed on a basis different from that on which settlements were effected at a time when it was proposed to try the claims of village hereditary officers by the tribunal of the Inám Commission."

The words "cash allowances" in paragraph 13 of the foregoing letter should be understood to include both cash allowances payable from the Treasury and cash compensation for abolished Purbharra Haks. (G. L. No. 832, dated 2nd March 1860.)

The settlement referred to in paragraph 1 of Government letter No. 331 of 26th January 1860 has been generally adopted in the settlement of village officers' cash haks in the Deccan and Southern Marátha Country.

2. But it appears that a deviation from the general rule was recommended by Major Wingate so far as regarded the Marátha districts (as distinguished from the Kánarese districts) of Sholápur. The recommendation appears to have received the sanction of Government in their Resolution No. 7421 of the 23rd December 1853, the modification of Major Wingate's proposals ordered in the concluding paragraph thereof being limited to the Kánarese districts.

3. On the principle laid down in the 3rd paragraph of the Government letter of the 26th January 1860 above quoted, the Governor in Council would leave this portion of the settlement untouched until the haks of village officers are revised on the next revision of assessment. It was determined that the Marátha districts of Sholápur should be treated differently from other districts, in respect to the cash portion of village officers' emoluments, and without enquiring into the principles on which the distinction was drawn, the Governor in Council thinks that it must be upheld for the term of the survey settlement, and that their districts must continue to be treated exceptionally.

(G. R. No. 2173, dated 14th June 1860.)

* This is as follows:—

Population.		Potgi.	Chávdi expenses
From	to		
1	100	2	2
101	200	3	3
201	300	4	4
301	400	5	5
401	500	6	6
501	600	7	7
601	700	8	8
701	800	9	9
801	1,000	10	10
1,001	1,200	13	13
1,201	1,300	14	14
1,301	1,400	15	15
1,401	1,500	16	16
1,501	1,600	17	17
1,601	1,700	18	18
1,701	1,800	19	19

(5). As regards the Kulkarnis, the percentage scale on which they are already paid being found sufficient should be retained both for salary and stationery allowance, as sanctioned in Government Resolution No. 6141, dated 1st November 1875, paragraph 4, with the modification as regards increased potgi or extra allowance sanctioned in Government Resolution No. 991, dated 15th February 1876.*

(6). In towns and very large and troublesome places an additional payment may be awarded to officiating Patels. At present under Wingate's rules an additional allowance of Rs. 10 is awardable to Patels of large places. It is now provided that there shall be three additional classes of such special allowances; the four classes will then stand as follows:—

	Rs.
Class IV	10
„ III	20
„ II	30
„ I	50

Population.		Potgi.	Chavdi expenses.
From	To		
1,801	2,000	20	20
2,001	2,200	23	23
2,201	2,300	24	24
2,301	2,400	25	25
2,401	2,500	26	26
2,501	2,600	27	27
2,601	2,700	28	28
2,701	2,800	29	29
2,801	3,000 and upwards	30	30

(G. R. No. 6141, dated 1st November 1875).

Note.—In Government Resolution No. 5304, dated 15th September 1876, it was ruled that in cases in which a Patel's emoluments would be lessened in consequence of potgi being calculated on population instead of on revenue, a special allowance to the then officiators might be made so as to bring the new up to the old allowance, and that the oversight by which Patels' emoluments had continued to be calculated on the mâmul rates beyond the time of existing officiators, for which period only its continuance had been sanctioned by Government, should not be allowed to operate to the prejudice of the interests of the State.

* This is as follows:—

Revenue of villages ranging from	Scale payment.	Potgi.	Total allowance.
	Rs.	Rs.	Rs.
Rs. 801 to 900	45	10	55
„ 901 to 1,000	50	10	60
„ 1,001 to 1,100	54	10	64
„ 1,101 to 1,200	58	10	68
„ 1,201 to 1,300	62	10	72
„ 1,301 to 1,400	66	6	72
„ 1,401 to 1,500	70	2	72
„ 1,501 to 1,600	74	...	74

(G. R. No. 991, dated 15th February 1876.)

(7). The whole emoluments of village officers, whether consisting of salary, potgi or extra allowance, special allowance, or stationery allowance, are payable from the watan emoluments so far as they are capable of meeting these charges.

(8). On revision of assessment, all service inám lands of every head, whether those of village officers or servants, and whether held by officiators or others, shall be liable to pay local one anna cess on their survey valuation in common with all other lands.

(G. R. No. 7651, dated 28th December 1877.)

Note.—In a Resolution dated 21st June 1881, the revision survey rates in certain villages were approved by Government, but the introduction of those rates was deferred till 1883-84, and Government directed that a temporary settlement should be in force, under which the old rates of assessment *plus* an addition of 3 annas in each rupee of the assessment were to be levied. It was held in Government Resolution No. 3377, dated 2nd May 1883, that this temporary settlement could not be regarded as the revision of assessment contemplated in Rule 8 of the foregoing rules.

17. The orders in Government letter No. 331, dated 26th January 1860, are far from clear in expression, but they distinguish settlements already made from those to be made in future. In the former the principle previously applied was to be adhered to,—that is, excess above Rs. 20 was to be (not scrutinized but) taxed with half judi. As to excess of Rs. 20 and under, no change was to be made for a definite time. "In other respects the settlements made will remain unaltered during the 30 years for which the assessment of the district is guaranteed." Clearly the exemption of excess of Rs. 20 and under ended with the 30 years' guarantee. This being decided, the following proposals made by Colonel Anderson, Survey and Settlement Commissioner, are to be adopted; *viz.*, (1) at the end of the 30 years' settlement to charge excess of Rs. 20 and under half judi at the *old* and not the *revised* rate of assessment, which is according to the orders of 1875, and (2) in the few cases where the excess at the time of original settlement is not known, to put on as judi at one quarter of the present excess, because it is sure to be more than the old excess. (G. R. No. 5994, dated 11th October 1881.)

18. The principle laid down in Government Resolution* No. 813, dated 25th February 1869, should be followed in disposing of the half judi leviable on the surplus profits of the watans of the village officers in alienated villages after provision has been made for the remuneration of the village officers according to scale. (G. R. No. 3953, dated 16th May 1885.)

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* Memorandum from the Revenue Commissioner, S. D., No. 454, dated 9th February 1869—Submitting for orders a letter from the Collector of Kaládgi relative to the remuneration of Patels and Kulkarnis as fixed by the Survey Department in the lately surveyed alienated villages noted in the margin; and

Chondi, Nagore, Beelibhani.

19. A question was raised by the Commissioner, S. D., whether the rules issued by Government from time to time on the subject of imposing half judi on the unappropriated emoluments of watan lands held by Patels and Kulkarnis, were applicable to the pátilki watan which had been granted by the British Government to a certain person in March 1832 for repopulating a village and which was now held by the Patel of the village. The Commissioner observed that the imposition of half judi on unappropriated watan land emoluments, after providing remuneration for the officiator for the time being, according to the sanctioned scale, was, as explained in Government letter No. 331, dated 26th January 1860, in substitution for detailed enquiries and final settlement by the Inám Commission as to the rights of holders of watans to hold such unappropriated watan land emoluments free of any tax, and that as the pátilki watan in question had been granted in 1832 by the British Government it could not properly be argued that there was any defect in the title of the holder to all the unappropriated watan land emoluments free of any tax. Accordingly, he was of opinion that the rules and standing orders on the subject of imposing half judi were not applicable to the case in question. This opinion has been concurred in by Government. (G. R. No. 9481, dated 3rd December 1892).

20. A copy of the following memorandum from the Revenue Commissioner, N. D. (No. 1906, dated 20th June 1865) was forwarded to the Revenue Commissioner, S. D., with a request that when any revision of Patels' emoluments in the Deccan took place, the plan adopted in Khándesh might be extended to the Collectorates in the Southern Division.

In lieu of the mulver abolished.

Vide G. R., No. 4646, dated 23rd November 1864, para. 8.

"In reply to the Chief Secretary's Memo. No. 2465, dated 12th instant, the Revenue Commissioner, N. D., begs to state that the Patels in the surveyed districts of Ahmedabad, where alone the revision of the village expenses in respect to Gujarát has been undertaken, the principle is to grant the Patels a contingent allowance at twice the amount given to Talátis for stationery under the Wingate's scale. In villages under peculiar circumstances the allowance is fixed at thrice the amount.

Vide para. 4 of the Resolution quoted above.

"2. In Khándesh the Patels get the same allowance as the Kulkarnis according to the Wingate Scale."

(G. L. No. 2777, dated 29th June 1865.)

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recommending, with reference to the question therein asked regarding the disposal of the one-half judi proposed to be levied by the Survey Department on the difference between the original value of the land and the judi the Patels and Kulkarnis now pay in those villages, that in alienated villages Government be pleased, for the reasons explained by him, to forego the profit they might in these cases claim, and that the judi be remitted to the Pátel and Kulkarni, or rather to the watan in each case.

RESOLUTION.—No judi should be levied in such cases.

(G. R. No. 813, dated 25th February 1869.)

21. As regards the fluctuating allowances to Patels and Kulkarnis, on no account must any attempt be made to alter or evade the obligation to fix every ten years the scale of emoluments according to the average of the preceding five years. The scale may be modified after a revision of the general assessment of a district, but not during the currency of a settlement made for thirty years. The official emoluments should be revised every ten years on the average of the five preceding years, but no alteration of scale will be made except at a general revision of the assessment of the district. The appropriateness of the scale will then come under review; for all intermediate revisions no alteration of scale will be necessary. Alienated shares of revenue should follow the same rules as Patels' and Kulkarnis' fluctuating allowances. (G. R. No. 1603, dated 21st April 1868, and No. 3814, dated 13th October 1868.)

22. Rules for fluctuating payments do not apply to amals held under summary settlement. (G. Rs. Nos. 2740, dated 17th July 1868; and G. R. No. 3977, dated 20th June 1882.)

23. Government Resolution No. 2740, dated 17th July 1868, cannot legally be applied to a title formally adjudicated on and rendered transferable and heritable by recognition under Section 4 of Act II of 1863. There is nothing in the Act to indicate that it was the intention of the Legislature to change the subject-matter of the property settled. (L. R. No. 699, dated 12th June 1893; *vide* G. R. No. 4341, dated 16th idem.)

24. It is clear that Government Resolution No. 1603 of 21st April 1868 does not modify the rule laid down in Government Resolution* No. 199, dated 18th January 1858, regarding the commutation every ten years of the emoluments of Patels and Kulkarnis and of alienated shares of revenue. The intention of the orders conveyed in paragraph 3 of the former Resolution, which was clearly explained in a subsequent Resolution No. 3814, dated 13th October 1868, was that the remuneration of Patels and Kulkarnis should be fixed every ten years in accordance with the rule laid down in the Resolution of 1858, but that if any alteration in the scale fixed at the survey for the calculation of the remuneration of these village officers was deemed to be necessary, it should be effected only at the time of a general revision of the assessment of a district or táluka.

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* "His Lordship in Council is fully convinced of the general expediency of the course recommended by you for adoption, which would effect the commutation of the fluctuating annual payment at present made on account of village and district officers' village expenses and alienated shares of revenue for fixed amounts calculated on the average receipts of the last five years, but subject to modification when the claims of the recipients are finally adjudicated by the Alienation Department, or after ten years. Government direct that the proposed commutation be at once carried into effect."

(G. R. No. 199, dated 18th January 1858 (para. 2).)

All payments of alienated shares of revenue which include saranjám amals should be regulated by the rule laid down in the Resolution of 1858. (G. R. No. 9688, dated 1st December 1885.)

25. A contingent allowance (equal in amount to that allowed to Kulkarnis by Wingate's scale for stationery should be given to Patels for lighting and repairing chávdis and for other miscellaneous expenditure. It is to be given to Patels in Karnátik as well as in the Deccan.

The allowance is to be given when the scale of remuneration comes under revision, either on or after the introduction of the survey assessments.

Patels in lapsed villages are to receive the allowance when their emoluments are being settled for the first time.

(G. R. No. 3904, dated 14th August 1871.)

26. In Kánara each hamlet should have a separate Patel in all cases in which the Collector is satisfied that the revenue and police administration of a hamlet cannot be properly carried on by the Patel of the parent village.

In villages the revenues of which are under Rs. 100, a fixed allowance of Rs. 5 is to be granted, in addition to the percentage on revenue. In other villages the scale should be as follows :—

When the revenue is between	Rs. 100	and	200	Rs.	4.
Ditto	„ 200	„	300	„	3.
Ditto	„ 300	„	400	„	2.
Ditto	„ 400	„	500	„	1.

When the revenue is below Rs. 100, nothing is to be granted beyond the fixed allowance of Rs. 5. In villages of which the revenue is between Rs. 100 and Rs. 500, there is to be allowed a percentage of 3 per cent. in addition to the fixed allowance, and in those with revenue exceeding the latter amount, that percentage alone without any fixed allowance. His Excellency in Council will, however, not object to increase the fixed allowance to Rs. 10 on special report from the Collector in cases in which it may be shown that the work of the Patel, in consequence of the position of his village or other circumstances, will be so hard as to occupy so much of his time as to preclude him from attending to his fields or otherwise earning a livelihood.

(G. Rs. Nos. 5611, dated 8th November 1871, and 402, dated 27th January 1872.)

27. The remuneration of the Shánbhogs or Kulkarnis in Kánara should be fixed at a maximum of Rs. 150 and a minimum of Rs. 120 per annum. (G. R. No. 3994, dated 12th July 1873.)

28. In calculating the sums due to Patels and Shánbhogs in Kánara, fractions of rupees should be omitted. (G. R. No. 4904, dated 30th August 1873.)

29. The office of Shanbhogs in Kánara is not to be considered hereditary, but the Collector should

select the best man available and appoint him to hold office during good behaviour. The Collector will no doubt show as much consideration as possible to the members of those families who have formerly held office. (G. Rs. Nos. 5611, dated 8th November 1871, and 3994, dated 12th July 1873.)

30. It is extremely inadvisable to remunerate Patels and other village servants partly by the remission of assessment to tree-tax on liquor-producing trees enjoyed by them, both on account of the naturally fluctuating value of the remission and the probability of the exemption affording opportunities for the practice of fraud. (G. R. No. 4102, dated 19th August 1872.)

31. The following principles should be regarded in dealing with the question of the remuneration of village officers in districts in which revised settlements have been carried out :—

(1) That the officiators, those who do the work, should receive the full amount to which they would be entitled under the established scales.

(2) That the whole of the watan lands are liable by law (Section 23 of Bombay Act III of 1874) for the remuneration of the officiators.

(3) That it is bad policy to avoid present liability by the promises of permanent settlement, especially when half the benefit of that settlement will go to the non-officiators.

(G. I., R., A. & C., No. 415, dated 31st May 1877; *vide* G. R. No. 6412, dated 26th October 1877.)

32. The following is the scale of allowance to be paid to Village Accountants and Patels for collecting the one-anna Local Fund Cess :—

	Kulkarni.			Patels.		
	Rs.	a.	p.	Rs.	a.	p.
On collections exceeding Rs. 5 and not exceeding Rs. 10 ...	0	4	0	0	2	0
On collections exceeding Rs. 10 and not exceeding Rs. 25 ...	0	8	0	0	4	0
On collections exceeding Rs. 25 and not exceeding Rs. 50 ...	1	0	0	0	8	0
On collections exceeding Rs. 50 and not exceeding Rs. 75 ...	1	4	0	0	10	0
On collections exceeding Rs. 75 and not exceeding Rs. 100 ...	1	8	0	0	12	0
On collections exceeding Rs. 100 and not exceeding Rs. 125 ...	2	0	0	1	0	0
On collections exceeding Rs. 125 and not exceeding Rs. 150 ...	2	8	0	1	4	0
On collections exceeding Rs. 150 and not exceeding Rs. 175 ...	3	0	0	1	8	0
On collections exceeding Rs. 175 and not exceeding Rs. 200 ...	3	8	0	1	12	0
On collections exceeding Rs. 200 and not exceeding Rs. 225 ...	4	0	0	2	0	0

and so on.

When a Talâti has more than one village, the payment is to be calculated on the total collections made in all the villages comprised in his saja; but

this rule is not to be enforced in the case of khots. A khot who has more than one village should be allowed remuneration according to the scale sanctioned for each village separately. (G. Rs. Nos. 6183, dated 15th December 1870, 1650, dated 22nd March 1873, 2719, dated 12th May 1875, and 3497, dated 21st June 1875.)

The payment of percentage to village officers on collections of Local Funds sand and quarry fees is sanctioned.

The remuneration to be allowed to village officers for collecting the Local Funds Cess should be calculated not on the number of days each Patel or Talati performs work in the village from which the cess is collected, but on the gross amount each collects. (G. R., F. D., No. 3143, dated 15th September 1879.)

33. The emoluments of Patels, Kulkarnis or hereditary village accountants and Talátis or stipendiary village accountants for the collection of the Local Fund Cess should be fixed for ten years on the average of previous five years' collections of the cess. These orders do not apply to Sind and the Kánara District.

G. Rs. Nos. 2847, dated 4th June 1878, 3931, dated 5th August 1878, 4964, dated 20th September 1880, and 163, dated 10th January 1881.)

34. Remuneration is not to be granted to village officers in alienated villages for the collection by them of the Local Fund Cess. It is for the alienees and not Government to remunerate them for collecting the cess. (G. Rs. Nos. 2057, dated 20th April 1880, 5177, dated 20th September 1880, and 349, dated 18th January 1881.)

35. The rules for the assessment of the Local Fund Cess in alienated villages are given in Section 7 of (Bombay) Act III of 1869, and the following section provides that the cess shall be levied 'in the same manner and under the same provisions of law as the ordinary land revenue,' that is to say, the cess is leviable from the superior holders of alienated villages (fixed in accordance with the said rules) as the ordinary land revenue is. The same section, (Section 8) further provides that the superior holder is entitled to the same assistance in recovering the cess from the inferior holders to which he is lawfully entitled in recovering his dues on account of rent or land revenue.

The superior holder may receive payment of the cess direct from his tenants or inferior holders without the intervention of the village officers, for there is no provision of law which requires such payments to be made through the village officers. Section 85 of the Land Revenue Code refers to payment of dues on account of rent or land revenue and does not apply to payment of Local Fund Cess.

The superior holders are not bound to employ the village officers as their agents for collecting the cess;

neither are the latter bound to collect the same, as such collection is no part of the duties attaching to their hereditary office.

As regards unalienated villages, the cess must necessarily be levied from the occupants of survey numbers and by such agency as Government may appoint for the purpose of collection. It appears that village officers are employed for this purpose and are paid a percentage on their collections; but it is, of course, open to Government to appoint or employ whatever agency may appear most suitable.

Inámdárs are bound by the terms of their sanads to pay the amount due on account of Local Fund Cess from their villages, and they are free to employ whatever agency they may see fit in collecting the same from the rayats; but the expense of collection constitutes no lien either on the Local Funds or on Government. All that the Inámdárs are entitled to is the assistance in collecting the cess to which they are entitled under Section 86 of the Land Revenue Code in collecting their dues. If they wish to employ the village officers as agents to collect the cess, the latter will be quite justified in refusing to act unless they are paid reasonable remuneration.

The Inámdárs have no cause of complaint, because whatever amount of Local Fund Cess they pay in to Government they recover, or can recover, from their tenants. So far they pay nothing themselves towards the undertakings effected by the Local Fund Committee for the benefit of the whole district. There is, therefore, no hardship whatever if the Inámdárs have to employ an agency in expecting them to pay for it themselves. (L. R. No. 568, dated 18th May 1882; *vide* G. R. No. 3761, dated 10th June 1882.)

36. By Section 8 of the Bombay Local Funds Act, 1869, Local Fund Cess is directed to be levied in the same manner and under the same provisions of law as the ordinary land revenue. In the case, therefore, of an alienated village the cess is to be levied like the ordinary land revenue from the superior holder of that village, *i.e.*, from the Inámdár. The agency to be employed in the collection of the cess from Inámdárs, as well as from all other persons directly liable to Government for its payment, is left by the section to the discretion of the Collector, and he exercises this discretion by employing for the purpose the same Revenue officers who collect the ordinary land revenue. In unalienated villages the village officers are so employed.

By Section 44, clause (*b*), of the Bombay Local Boards Act, 1884, "the net proceeds (after deducting the expenses of assessment and collection) of the cess levied under the Bombay Local Funds Act, 1869," have to be credited to the Local Fund. This enactment authorizes the deduction from the gross proceeds of the cess of the cost of its collection.

The latter part of Section 8 of the Bombay Local Funds Act, 1869, authorizes Inámdárs to recover the cess, which they pay to Government, from their tenants, and for this purpose entitles them to the same assistance which the law (*i.e.*, Sections 86 and 87 of the Land Revenue Code) allows them in respect of the "recovery of their dues from their tenants and occupants under them."

It appears that this recovery of the cess from the tenants is made in alienated villages by the village officers on behalf of the Inámdárs.

There is no authority in the law for charging the cost of recovering the cess for an Inámdár from his tenants to the Local Fund, and the Local Boards would have a just cause of complaint if any such deduction were made by the Collectors from the gross proceeds of the cess.

As pointed out by the late Mr. Cordeaux in his No. 568 of 18th May 1882, the law really imposes no burden on Inámdárs on account of the Local Fund Cess, because whatever they pay in the way of cess they are entitled to recover again from their tenants. They escape, therefore, very lightly when nothing more than the cost of this recovery from their tenants falls upon them.

(L. R. No. 1557, dated 3rd December 1885; *vide* G. R. No. 10501, dated 31st idem.)

37. Remissions granted on the introduction of the revised settlements under Government orders relating to the gradual introduction of revised settlement rates should be taken into calculation, *i.e.*, not deducted, when revising the remuneration payable to village officers for the collection of Local Fund Cess. (G. R. No. 1822, dated 11th March 1893.)

38. Remuneration to village officers for collecting Public Works Irrigation Revenue is to be calculated and paid precisely as if the revenue so collected were the ordinary revenue of the village, that is to say, it will merely form one of the items on the aggregate of which the remuneration is calculated from time to time according to Wingate's scale.

Whenever irrigation revenue raises the revenue of a village 15 per cent. over what it was before, the Commissioner should revise the rates of remuneration to the village officers, although the term of ten years for which they have been fixed under Wingate's scale has not expired. (G. R. No. 3635, dated 28th June 1875.)

39. The following are the rules for the remuneration of village officers for collecting irrigation revenue:—

Rule 1.—If, at the expiration of five years from the time water for purposes of irrigation is made use of, the five years' average amount of irrigation receipts raises the revenue of a village 15 per cent., then the revision of the scale remuneration

fixed for ten years should take place before the expiry of the term.

Rule 2.—In unsurveyed villages, where the remuneration of village officers has not been fixed for ten years on an average of five years' receipts, the remuneration on irrigation revenue should be paid in the same way as the remuneration on land revenue is paid. In calculating this remuneration irrigation revenue and land revenue should be added together, and the remuneration calculated on the single sum thus obtained.

Rule 3.—In alienated villages where Government do not derive any land revenue, the remuneration on irrigation revenue should be calculated on that revenue alone.

Rule 4.— * * *. After the expiration of the term for which village officers' remuneration has been fixed, when a new settlement is being made for the next ten years, the Public Works revenue will form one of the items on which the remuneration is to be calculated.

(G. R. No. 769, dated 4th February 1876.)

40. Remuneration should be given to village officers for collecting irrigation revenue although the five years' average of irrigation receipts may not have raised the revenue of the village 15 per cent. (G. R. No. 2457, dated 8th May 1879.)

41. Irrigation revenue should be added to land revenue and the remuneration of village officers calculated upon the total. The grant of contingent allowance seems unnecessary in respect of the collection of irrigation revenue. (G. Rs. Nos. 177, dated 8th January 1887, and 6777, dated 11th October 1888).

42. In Government Resolution No. 1861, dated 5th June 1863, it was decided that the Patel should receive a quarter of an anna and the Kulkarni half an anna on each rupee of chauthai and nazarána levied from Kádim Inámdárs, and these rates were in Government Resolution No. 1654, dated 16th March 1876, extended to all items of land revenue derived by Government from alienated villages. Remuneration should be paid at the same rates for the collection of irrigation revenue in alienated villages. (G. R. No. 2675, dated 28th March 1884.)

43. The remuneration for the village officers of Sátára should be calculated according to Rose's scale, which is the one in force in that district, on the whole revenue, that is, land and irrigational revenues put together. (G. R. No. 2532, dated 18th April 1882.)

44. The allowances of Patels and Kulkarnis who are hereditary officers are not to be treated in the light of "salaries or service emoluments other than watans"* and

* *Vide* Clause V of the Rules of 25th June 1858, page 96 of Jacomb's Circular Orders.

written off if not claimed for two years. They should be retained in the books for six years. (G. R. No. 5453, dated 15th October 1880.)

45. Remuneration should be granted to village officers entrusted with the duty of collecting the tax leviable under the Bombay Highway Act, 1883, at the rate at which such officers are paid for collecting Local Fund revenue within their charges. (G. R. No. 2266, dated 15th March 1884.)

46. Talátis in the Thána District who may be entrusted in addition to their own work with the duty of collecting the revenues of izáfat villages under Government attachment situated in the neighbourhood of their sajas should be remunerated at the rate of Rs. 2 per cent. (G. R. No. 1624, dated 24th February 1885.)

47. The payment of chávdi or contingent allowance to village officers should be regulated according to the rules in force as regards the disbursement of remuneration to them, *i.e.*, the allowance may be retained in the accounts for a period of six years and the arrears subjected to the usual deduction rules. (G. R. No. 527, dated 21st January 1887.)

48. Assistant and Deputy Collectors are authorized to sanction the payment of arrears of chávdi and contingent charges for village officers. (G. R. No. 1037, dated 7th February 1891.)

49. The following rules for the collection of forest revenue by village officers in the Presidency proper and for the payment of remuneration to them came into force from 1st April 1887. The rules are applicable to all forest revenue, including grazing fees :—

I.—When the agency of village officers is in future employed in the collection of forest revenue they shall be remunerated by a deduction from the gross revenue collected at the time it is made over by them to Forest officers and at no other time.

Sums paid for grass reserves, &c., and not passing necessarily through the village books should not carry remuneration to village officers.

II.—The rate of remuneration payable shall be 6 pies in the rupee to the Patel and 9 pies in the rupee to the Kulkarni. In calculating the amount of remuneration due to any village officer, fractions of a rupee above eight annas shall be regarded as one rupee; all others shall be neglected.

III.—Village officers shall issue passes or grant receipts for revenue received from pass-books (in counterfoil, each leaf of which shall be numbered consecutively,) supplied to them by the Forest Department after entering the particulars in the counterfoils. When the passes are issued, the village officers shall take the signature of the persons to whom passes are issued on the counterfoils.

IV.—The collections made by the village officer shall be accounted for to the Forest officer when on his rounds, or when the village officer calls on the Forest officer for the necessary chalans. The village officer may accumulate his collections for a month, but not for a longer time. The Forest officer shall receive the money due from the village officer or give to the village officer a chalan for the full amount entered in the counterfoils, less the remuneration due to the village officer.

V.—The Forest officer, on receiving the amount or giving the chalan, shall obtain a receipt from the village officer for the remuneration deducted in the following form:—

Receipt for remuneration due for the collection of Forest Revenue by the officers of Village , Taluka , District , from 188 *to* 188 .

Name of Village.	Date of Collection.	Gross amount collected.	Remuneration due.		Net amount to be paid into Treasury.	Remarks.
			Rate.	Amount.		

Received Rs.

Date

Patel.

Received Rs.

Date

Kulkarni.

VI.—If in any village any difficulty be felt in obtaining the countersignature of the officers of the Forest Department, the Conservator may, after satisfying himself of the difficulty, authorize the Treasury or Sub-Treasury Officer concerned to receive forest revenue collected by village officers without the countersignature on the chalan by officers of the Forest Department. The officer receiving the money should see that the calculation of the remuneration is correct, and should send the chalan and the receipt for remuneration to the Range Forest Officer in whose accounts the receipts of such village are accounted for.

VII.—In the accounts kept by the Forest Department the gross amount of revenue collected shall be credited and the remuneration paid be debited to the appropriate heads of account.

VIII.—At the end of each month the Divisional Forest Officer shall, as prescribed in Section 143 of the Forest Code, draw a cheque for the amount of remuneration paid by himself and his subordinates during the month to be credited at the Treasury by transfer to Forest Remittances.

IX.—When revenue collected by village officers is refunded, the remuneration paid to the village officers for its collection need not be recovered unless the village officers are to blame in collecting it.

X.—The counterfoils of all exhausted passbooks shall be made over by the village officers to the Forest Department for record in that department.

XI.—Forest officers shall, occasionally, on their rounds, collect, if possible, passes granted by village officers and compare them with the corresponding counterfoils.

(G. Rs. Nos. 1511, dated 11th March 1887, and 4565, dated 19th July 1887.)

PART III.—GADKARIS.

1. Shortly after Mr. Rose became Collector of Sátára, that officer issued a circular, dated 3rd May 1855, ordering all Gadkaris'* holdings to be continued during the lifetime of existing incumbents and directing that afterwards they were to be made khálsát. Up to 1st May 1862 the holdings of 373 Gadkaris had consequent on that circular lapsed. There remained 1,191 Gadkaris. The majority of these were of ancient origin. On 8th September 1862 the Collector, Mr. Chapman, recommended that the fairest way of disposing of their case was to at once dispense with all service, to stop all cash payments, and to continue their holdings at half their assessment,—that is to say, on the terms laid down in Government Resolution No. 2606, dated 1st June 1861, for the disposal of Watandárs whose services though perhaps formerly of use are now not required either by Government or the community. Government considered the principle of the settlement proposed very fair as regards the rank and file, but directed that any special case which was not clearly one of service should be specially reported by the Collector, and that the half assessment was to be allowed only to the present incumbents and the heirs of present or late incumbents being their lineal descendants. It was not intended to exclude the heirs of Gadkaris whose holdings had already lapsed since the date of Mr. Rose's promulgation from the benefits of the settlement, but to prevent claims being put forward hereafter on the part of collateral relations and those who might have voluntarily thrown up their land or had been dispossessed. The hereditary title is to be applied only to the heirs of holders at the time when Mr. Rose in 1855 declared the holdings to be restricted as life-grants, and the sole effect of the orders passed by Government is to make the holdings continuable to the lineal descendants of those holders. (G. Rs. Nos. 541, dated 21st February 1863, 1111, dated 10th April 1863, 2109, dated 27th June 1863, 3088 dated 14th September 1863, and 2575, dated 9th July 1864.)

2. As regards "Tynats" continued hereditarily to the Gadkaris of the Parghad and Kullanidhi in the Belgaum District by Government letter No. 4118, dated 27th June 1849, in cases of proved poverty and destitution, a moiety or other portion of the "Tynat" may be continued to the widow of the last incumbent, who was the last surviving male descendant of the grantee during her lifetime, no service being exacted on account of the

* "Gadkari" is described by Molesworth as a soldier or peon serving in a hill fort. Their holdings were of very ancient origin, some having been conferred in the days of Shivaji. But it would seem that like the Amaránit tenure in other parts of India they were regarded under Native rule as resumable at pleasure. (L. R. No. 1375, dated 17th October 1889: *vide* G. R. No. 8474, dated 7th November 1889.)

† 4 W. R P. C., 121. 7 M. I. A. 188.

same. (G. R. No. 3087, dated 14th September 1863.)

3. Gadkari lands can be continued to brothers (including half brothers by the father's side) as well as adopted sons of the grantees in possession in 1855, but the concession is not to extend further. This indulgence should be allowed to have retrospective effect, but should not extend to any repayments in cash. (G. Rs. Nos. 5932, dated 10th November 1874, 5170, dated 10th September 1875, 6014, dated 25th October 1875, and 4154, dated 19th July 1876.)

4. Gadkaris should not be permitted to lease their lands. If allowed to do so they would practically be authorized to alienate them altogether. Any sávkár would at once perceive the loop-hole left open for him in the sanad,* and would force his Gadkari debtor to lease to him his service holding at a nominal rate on what would practically be a perpetual lease.

The privilege of adoption should be strictly limited to persons who were holders in 1855. If it were conceded to their brothers and descendants, Government would by so doing virtually alienate these lands for ever.

The order contained in Government Resolution No. 541, dated 21st February 1868, was that the lands were to be continued, but the holders were to pay as judi one-half of the assessment, and by "one-half of the assessment" must be held to be signified one-half of the survey assessment on the land according to the rates for the time being in force. In other words, the judi is liable to increase or decrease on a revision settlement.

(G. R. No. 8690, dated 28th December 1888.)

5. It is not intended by the orders in Government Resolution No. 8690, dated 28th December 1888, that all alienated Gadkari lands should be resumed. Unless the owners of Gadkari lands are informed of the terms on which they hold them it will not be fair to enforce such terms. The alienations previous to the issue of those orders should not therefore be disturbed. The lands can only be resumed in those cases if the family of the holder in 1855 has become extinct. (G. R. No. 4459, dated 21st June 1889.)

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* A form of the sanads to be granted to Gadkaris was sanctioned by Government Resolutions Nos. 1634, dated 27th February 1889, and 7801, dated 16th October 1889.

PART IV.—POLICE PATELS.

1. The wording of Section 5 of Bombay Act VIII of 1867 is not very clear, but the question whether the words 'so far as the same may be applicable' in clause 2 of Section 5 of that Act would warrant a Magistrate in refusing service from a Watandár or deputy who might satisfy the qualifications required by the watan law, but would be obviously of immature age for Police Patel's duty, may be answered in the affirmative, subject to the proviso that what might be immature age in one case need not necessarily be 20 in another, and that no rule on the subject can be laid down.

Section 5 while requiring appointments to be made according to the principles of the Watan Act so far as the same may be applicable cannot have intended to necessitate the appointment of a Watandár obviously unfit for the duties prescribed by the remaining sections of the Act. What may constitute such unfitness is a matter of some nicety which can only be decided in each case as it arises, but when the result of following in their entirety the provisions of the watan law would be to compel the Magistrate to appoint a person clearly unfit for the duties it might fairly be held that the provisions in question were inapplicable. In so far, however, as they did not lead to such a result they should be followed. (L. R. No. 1610, dated 22nd December 1887: *vide* G. R. No. 861, dated 8th February 1888.)

2. When the office of Police Patel has been customarily given to the Revenue Patel, the representative Watandár if fit for revenue office will presumably be also fit for police duty, and no question of nomination of a deputy will arise. If the representative Watandár is not qualified for the revenue duty and is allowed to appoint a deputy, the Magistrate can either select a Police Patel from the other representative Watandárs, if any, or if there are none, or none fit, can invest the deputy with the office of Police Patel.

When the office of Police Patel is held as a separate watan from that of Revenue Patel, if there be only one representative registered by the Collector and he is unfit to serve, but not unfit to nominate a deputy, the Magistrate should call upon him to nominate under Chapter VIII of the Watan Act. If there be more than one representative registered by the Collector, and the Watandár whose turn it is to serve is not fit, the Magistrate may appoint any other registered representative, and if none are fit, may call upon the Watandár whose turn it is to serve to nominate a deputy under Chapter VIII of the Watan Act. (G. R. No. 3057, dated 25th April 1889.)

3. In 1887 on a reference made from the Deccan in a case arising under Bombay Act III of 1874, the then Acting Remembrancer of Legal Affairs,

Mr. Fulton, traced, but not quite from the beginning, the history of "the Patel." This together with his opinion (No. 1058, dated 12th August 1887*) is given at length in the preamble to Government Resolution No. 5902, dated 2nd September

*Memorandum from the Remembrancer of Legal Affairs, No. 1058, dated 12th August 1887:—

"The provisions of Section 6 of Regulation XII of 1827, which remained in force till the passing of Bombay Act VIII of 1867, were as follows:—

The police of each village shall be under charge of the Patel or chief manager of the revenue thereof and shall be conducted as prescribed in Chapter VI. The officer shall be furnished with a written commission in the form of Appendix C, but in the event of his occasional absence, the duties, with the exception of adjudging punishments, shall be carried on by the person next to him in responsibility and influence at the village. When the village revenue management is divided among different persons, the Magistrate shall select one of them to make charge of the police, and if the revenue arrangements are of such a nature as not to devolve particularly on any person resident at the village, the Magistrate shall select some one residing therein to perform the duty.'

"2. The next law on the subject was Section 5, Clause 2, of Bombay Act VIII of 1867, which provides that—

'In making the appointment (of Police Patel) the Magistrate shall have due regard to the provisions of Act XI of 1843 or other Acts in force for regulating the services of hereditary officers so far as the same may be applicable; but when the Revenue Patel is not appointed Police Patel and more persons than one claim by reason of hereditary right to perform the duties in rotation or otherwise, it shall be lawful for the Magistrate of the district to appoint the most fit from among their members.'

"3. The second sentence of this clause is not quite so free from ambiguity as might be desired, but I think it is clear that in cases in which the Revenue Patel is not appointed Police Patel the Magistrate's choice is restricted to those who claim by reason of hereditary right to perform the duties by rotation or otherwise, when there are such claimants. This of course implies that the claimants must have hereditary right to perform the duties, for a mere allegation of such right will not satisfy the requirements of the section. It cannot properly be said that a person claims by reason of hereditary right if he merely alleges such right without possessing it. A difficulty arises as to the meaning of the expression 'the duties.' Looking to Regulation XII of 1827 one might be inclined to hold that the words related to the revenue duties and that it was only from among persons who rightfully claimed by reason of hereditary right to perform the duties of Revenue Patel that the selection could be made. It might be said considering Section 6 of Regulation XII of 1827, which was only repealed when Bombay Act VIII of 1867 came into force, that no one could possibly claim of hereditary right to perform the duties of Police Patel unless he was also entitled to perform the duties of Revenue Patel. But I think the expression must refer to 'the duties of Police Patel,' and the answer to the above objection must be that Section 6 of the Regulation must not be construed too literally, that the expression 'village revenue management' meant no more than the Patelki or administrative headship of the village which was originally one office, and that the section simply intended that one of the Patels was always to be given a sanad empowering him to take charge of the village police and the Magistrate was not to appoint an outsider so long as a Patel resident in the village was available. I do not think it meant to prohibit the appointment of any Patel to whom custom did not assign a share in the duty of collection of the revenue, though such would have been its effect if it had been understood in its narrowest sense.

"4. In practice, however, I think it must have been liberally interpreted, for instances are, I believe, numerous both in the Dekkan and in North Gujarát where so far back as the records go the offices of Revenue and Police Patel have always been held.

1837. He shows that when the Deccan first came under English dominion there was but one such officer recognized, *viz.*, the Revenue Patel; that construing the expression of Regulation XII of 1827 literally "no one could possibly claim of hereditary right to perform the duties of *Police* Patel unless he was also entitled to perform the duties of Revenue Patel;" that the office of Patel, the administrative headship of the village, was *originally one office*: that, construing the Regulation not too literally, in settling the register of Watandárs the Collector of the District was to decide what was the *custom* of the watan, and that if he found that "one branch has by custom acquired the sole right to serve as Police Patel, he can register such right, and the Magistrate who makes

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by separate families or separate branches of the same family. Probably in this respect the customs of various villages and various parts of the country differ considerably. In the famous report of 1819 on the territories conquered from the Peshwa we find the Honourable Mountstewart Elphinstone writing as follows:—

'The Patels are the most important functionaries in the villages and perhaps the most important class in the country. They hold their office by a grant from the Government (generally from that of the Mogals), are entitled in virtue of it to lands and fees, and have various little privileges and distinctions of which they are as tenacious as of their land. Their office and emoluments are hereditary and saleable with the consent of Government, but are seldom sold except in cases of extreme necessity, though a partner is sometimes admitted with a careful reservation of the superiority of the old possessor. The Patel is head of the police and of the administration of justice.'

"5. The statement of the Collector of Dhárwar quoted in Government Resolution No. 4157 of 10th June 1886, that the office of Police Patel was created by the English Government appears inconsistent with the above extract which is suported by several other reports written about the same time, and the conclusion arrived at in the resolution is one which I most respectfully submit, though it may have been correct in the particular instance, cannot be accepted as of general application. Probably in most cases the patelki watan with its various revenue and police functions was originally the property of a single family, but as pointed out by Mr. Elphinstone, sometimes partners were admitted and this may account for the existence of separate taksims in some villages belonging to families of different castes. When such partition took place the duties may have been divided, and even where no alienation of any watan occurred and no family of outsiders was admitted into partnership it is easy to imagine that by custom the police duties may have been assigned to one branch of the family and the revenue functions to another.

"6. It was probably to provide for contingencies of this sort that the wording of Section 5 of Act VIII of 1867 was made to point directly to the hereditary principle recognised in Act XI of 1843, rather than to attempt to associate the office of Police Patel invariably with that of Revenue Patel.

"7. According to my view, then, Section 5 binds the Magistrate to appoint as Police Patel the person having sole hereditary right to that office if there is one, but in case there is no such person and there are two or three claimants having an hereditary interest in the office, the Magistrate is not bound to follow a particular order of rotation, but can select from among them. I do not think, however, he would be justified in selecting from a branch which in consequence of some ancient alienation or family custom had long lost its right to perform police duties.

"8. The question appears to me then to be entirely one of custom, and that can be decided by the Collector when prepar-

the appointment of Police Patel, will be bound to recognise it" under the Police Act. Government, however, in their Resolution quoted above guarded themselves from accepting the conclusion "that the office of Police Patel as now constituted was always associated with that of Revenue head of a village in all parts of the Presidency," but they accepted and allowed to be acted upon *in all parts of the Presidency proper* the view that the Collector preparing the register could decide what was the custom of the watan so far as the Police Patel was concerned, and if he found that the custom had invariably been for a particular family to do that duty, he could enter it in the register, and the register would thenceforward be binding on all parties.

In 1890 a reference was made to Government regarding a matádári watan from Gujarát, and the Remembrancer of Legal Affairs, Mr. Naylor, in his

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ing the watan register. Section 25 imposes on him the duty of determining the custom of the watan as to service, and in the register he can note down any rules or limitations which are authorized by custom.

"9. In cases in which there are distinct taksims belonging to radically different families and attached to distinct offices, I think as recommended in my report No. 1047, dated 9th instant, there is no objection to treating the several taksims with their respective offices as distinct watans. But, where as apparently in the present case, the different branches of family spring from one original Watandár it does not appear necessary to do so. The heads of the families can be registered as representative Watandárs of one watan. If the Collector thinks that one branch has by custom acquired the sole right to serve as Police Patel he can register such right, and the Magistrate who makes the appointment of Police Patel will, I think, be bound to recognise it under the first sentence of the clause from the Police Act above quoted.

"10. It will be observed that the mere fact of registration as a representative Watandár does not necessarily include the right to discharge at some time or other every function of Patel, for in each case it is the duty of the Collector to determine the custom of the watan after consideration of the practice heretofore observed from the earliest period for which there are records or other evidence available. The patelki was probably one, but in many villages it is now broken up into several parts though at the same time the whole taken collectively may still be treated as one office and the descendants of the original Watandár may still collectively be deemed to discharge the duties for which the watan was conferred upon their ancestor and may therefore properly be registered as representative Watandárs of one watan notwithstanding that each is entitled to perform only one particular portion of the duties.

"11. In regard to taksims held by separate families the case is somewhat different. There must at some period have been a creation of a distinct office probably with the sanction of or in consequence of the interference of the sovereign power; and all connection between the several fragments of the old watan appear severed. The various families have no reversionary or other interest in each other's taksims; and each constitutes for all practical purposes a separate watan which probably it would be found convenient to recognise as such in the registers.

"12. For the above reasons, I think the question whether the petitioner can be granted the exclusive right of performing police duties may be answered in the affirmative provided it is found that by invariable custom her family has always discharged the functions of police Patel and a decision to that effect is passed either by the Collector under Section 25 of the Watan Act or by Government under Section 79."

opinion No. 1019, dated 15th July 1890 *—appended to Government Resolution No. 5394, dated 2nd August 1890—gave a clear history of "the Pátel" from an earlier date than that taken by Mr. Fulton. He showed that there was originally only one—the Revenue—Patel, and that subsequently, during and

* Report by the Remembrancer of Legal Affairs, No. 1019, dated 15th July 1890:—

"The opinion printed in the preamble to Government Resolution No. 5902 of 2nd September 1887 is attributed by the Commissioner to me, but it was really submitted to Government by my *locum tenens* Mr. Fulton, and I have myself seen it now for the first time. It is not necessary for the purposes of the present reference that I should consider how far my views coincide with those which Mr. Fulton expressed with regard to a question affecting the operation of the Hereditary Offices Act in the Deccan only; but as regards the districts in which the Matádárs Act is in force, I am unable to discover any authority for the separate recognition by Government of a Police Patelship and a Revenue Patelship.

"2. The earliest Regulation on the subject is No. IV of 1818, Section 3 of which directed that 'Heads of villages should be heads of the Police of their respective villages,' and provided that 'in villages where there may be more than one headman coming under the denomination of Patels, Pátidárs or other designation, the person who collects the revenue and under whose authority the village servants act, shall be considered as the head of the village.' The object of this Regulation being, to quote from its preamble, to establish a system of Police 'founded chiefly upon the ancient usages of the country,' this early definition of the term 'headman of the village' leaves, I think, little doubt that the Ughrátdár, 'the person who collects the revenue,' was at that time deemed to be the person in whom the custom of the country vested the right to exercise Police-powers also. Under the Native rule the collection of the revenue was the headman's principal duty, his *raison d'être*, so far as the ruling authorities were concerned; he, no doubt, exercised some Police-powers also, but they were little thought of. It is only under the British Government that the Police duties and powers have gradually assumed a greater importance than the revenue office, till now the Commissioner is able to speak of 'the subordinate office of Revenue Patel.'

"3. Regulation XII of 1827 followed the Regulation of 1818 in placing 'the Police of each village under charge of the Patel or chief manager of the revenue thereof,' and provided that 'when the village revenue management is divided among different persons, the Magistrate shall select one of them to take charge of the Police.' This Regulation continued to be the law of this presidency for forty years, until, in 1867, the late Sir Barrow Ellis brought in the Village Police Bill. But it does not appear from the proceedings in Council at the passing of that Bill (Proceedings of Bombay Legislative Council VI, 73—74), that there was any intention of altering the law as regards the charge of the Village Police which had hitherto prevailed. The Village Police Act was, in fact, introduced as a supplement to the District Police Act, and in moving its second reading Sir Barrow Ellis said: 'There was very little that was new in the Bill, it being merely a re-enactment of portions of Regulation XII of 1827, which related to the Police, with such modifications as were necessary to fit the provisions of that Regulation into the system which had been approved and settled by the Council in the Bill (the District Police Bill) which had just been read a third time and passed.' The present Section 5 of the Village Police Act was substituted by the Council, on Sir Barrow Ellis' motion, for the section which originally appeared in the Bill, but there is no indication in the few words with which Sir Barrow Ellis introduced his motion that any radical change of system was contemplated. His reason was, he said, 'that as the clauses of the section originally stood, the meaning was not very clear, and there appeared to be some fear that there might be a collision between the provisions of one clause and those of another, and besides he had not felt at all satisfied that the whole

because of British rules and regulations the Police Patel as now constituted was evolved from him. Mr. Naylor construed strictly the Regulation which Mr. Fulton considered need not be too narrowly construed, but both arrived at the very conclusion which Government had guarded themselves from.

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would fit into the requirements of the Hereditary Offices Act.' He went on to say it was difficult to frame any section which might not be difficult to work in connection with the Hereditary Offices Act, but he trusted that that Act would ere long be amended and in the meantime 'under the amendments as he had now framed them, there would, he believed, so far as could be foreseen, be no difficulty in making the appointment of efficient Patels.'

"4. Clause 2 of Section 5 of the District Police Act requires that in making the appointment of Police Patel, the Magistrate shall have due regard to the provisions in force for regulating the service of hereditary officers, and by making a special provision for the case in which the Revenue Patel is not appointed Police Patel, it clearly contemplates, in my opinion, the continuance of the system in vogue since 1818, under which, as a general rule, the Revenue Patel had charge of the Police.

"5. Under this system it appears to me that a patelship may be fairly and properly defined as an hereditary office for the discharge of certain revenue duties in a village, with the right thereto attached of the officiator's being appointed to have charge of the Village Police, except in the case of its being found necessary to have more officiators than one, when, if the latter part of Section 5, Clause 2, of the Village Police Act applies, the Magistrate has a right of selection from amongst other Watandárs.

"6. This is the system, with reference to which the definition of 'hereditary office' in Section 4 of the Hereditary Offices Act and of 'matádár family' in Clause (1), Section 2 of the Matádárs Act must be deemed to have been framed, and they are, I think, entirely consistent with it.

"7. The term 'Patel' is nowhere defined, for the reason presumably that such a definition was not deemed necessary. But the Matádárs Act does not empower the Government to define what constitutes the office of Patel in any given case; and in exercising the power conferred upon it by the proviso to Section 6, it is not, I think, competent to it to do anything beyond what the proviso contemplates, *viz.*, to declare that 'the right to the Patel's office appertains exclusively to one matádár family.'

"8. Supposing that in the case in question Government should think fit to declare that the right to the Patel's office appertains exclusively to the No. 1 family—a point as to which I do not understand that my opinion is desired—that right will thereupon vest, under Section 14 of the Matádárs Act, in the representative Matádár of that family alone, *i.e.*, he will succeed by hereditary right to the revenue duties, and the Magistrate recognising his hereditary claim will appoint him under Section 5 of the Village Police Act to be Police Patel. But if, at any time, the Collector decides under Section 13 of the Matádárs Act that two or more officiators are requisite, the representative Matádár must, if his services are not dispensed with by the Collector under Section 19 and he is not disqualified under Section 30, officiate himself and appoint, under Section 20, one or more deputies, who, under Section 21, must be members of a matádár family of the village. In this case other members of matádár family besides the individual in whom the exclusive title vests would get into office, which appears to be to some extent what the Commissioner wishes to secure, but there would be no right in any particular matádár or matádár family to act as deputy or to be appointed to either police or revenue duties. The selection of the Police Patel would also not rest with the Magistrate under the latter part of Clause 2 of Section 5 of the Village Police Act, because the circumstances there described would not arise, but the appointment might fall to the Collector under Section 22 of the Matádárs Act in default of the representative Matádár."

endorsing when issuing Resolution No. 5902, dated 2nd September 1887, and so far from overruling Mr. Fulton's view as to the origin of the Police Patel, as suggested in paragraph 2 of the Commissioner's No. 1003-A., dated 7th March 1891, Mr. Naylor confirmed it. He, however, differed in construing the law strictly, and so far as Gujarát, where the Matádárs Acts in conjunction with Bombay Act III of 1874 constitute the law, is concerned, Government endorsed his opinion, and the consequence was that there the Collector could not, under Section 25 of Bombay Act III of 1874, since repealed, settle and enter in the register that the custom of the watan is for one family to have the Police Pátelship and its duties registered in his name solely, and that the office must go by rotation amongst the matádárs.

The "Mukhi" was the "Chief" revenue collector; the other 'matádárs,' 'pátidárs, or bhágdárs, it is true, collected the shares of their respective 'matás,' 'pátis' or 'bhágs' and brought them to him as "Mukhi" or Chief. But he was himself the head of his own 'mata' and collected the revenues thereof. He was primarily responsible for the whole revenue of the village, and under him the village servants acted, and in paragraph 2 of Mr. Naylor's report it is shown that he as headman, *i.e.*, "Mukhi," was at the time of Regulation IV of 1818 the "head of the police" of his village, the person in whom the custom of the country vested the right of head or chief, "Mukhi," collector of revenue, with police powers. It is only since the introduction of British rule and the stricter codes of police regulations thereunder that the Police Patel has grown in importance, and the appointment is therefore coveted by all the matádárs. He combined the two functions, was therefore "Mukhi," and as owing to regular revenue settlements the work of collecting revenue became less responsible and more matter of routine, so did the office of Revenue Patel fall and that of Police Patel rise in popular estimation, and the word "Mukhi" losing its early significance as chief revenue collector—combined with head of the village police—by an easy transition came to be regarded as applicable to the *Police* Patel only. It appears evident that the present difficulties are due in great measure to the origin of the "Mukhi" having been lost sight of.

But when all allowance is made for that, the practical difficulty remains that the "Mukhi," whether he is Revenue Patel or not, is recognised all over Gujarát as the Police Patel, that in very many cases the duty has been performed hereditarily in one family since the introduction of British rule, and that a prescription ranging over from 60 to 80 years, which the Matádárs Acts do not however recognise, has thus been established.

4. A Patel who does not exercise the powers vested in him under Section 15 of the Village Police

Act for a period of two years may well be deprived of them. This course should accordingly be taken, and at the close of each calendar year, District Magistrates should submit to the Commissioners a list of those Patels who have not tried any cases under the Act referred to during the two previous years. (G. Rs. Nos. 8360, dated 1st November 1889, and 1888, dated 12th March 1890.)

5. The general instructions embodied in paragraph 14 of Government Resolution No. 8360, dated 1st November 1889, were not intended to be, and have not apparently been, observed as a hard and fast rule. Government are perfectly willing that the Commissioners should except from the effect of the orders in question individual Patels whom it would be advisable in the Commissioners' opinion to retain in possession of their powers under Section 15 of the Village Police Act. (G. R. No. 9213, dated 20th November 1896.)

PART V.—SHETIAS.

1. The Shetias should be relieved from formal Government service when no remuneration is available, but their position should neither be altogether ignored nor their right to honorary consideration denied. They are often useful as a medium of communication with the general body of traders and may be called upon to furnish occasional information, or to use their influence with their fellow-townsmen in return for the recognition by Government of their honorary position. Although it seems out of place to dismiss with the formality of law unpaid officers like these Shetias, the Collector might appropriately refuse to communicate with one who had misbehaved and might demand the election of another member of the family. (G. R. No. 1336, dated 11th April 1860.)

2. The office of Shetti is of old standing and honourable in the eyes of the native community, and it seems inexpedient to interfere with its continuance. The Commissioner and Collectors should endeavour to put the services of the Shettis to some good use. (G. R. No. 6768, dated 10th September 1889.)

3. It is within the competence of Government to abolish Shetti watans generally, and though by the foregoing Resolution Government declined to exercise their undoubted power generally, that is no reason why, for given reasons in a particular case, their power should not be exercised. (G. R. No. 4920, dated 20th July 1891.)

PART VI.—SHETSANDIS.

1. Whether the reversion of Shetsandi holdings rests with Government, or the Inámdár, it must be always first considered whether the proceeds of the assessment are not required for the purposes for which the land was originally alienated, and when the number of Shetsandis is reduced, the assessment on the land held by the person so reduced should always be made available for those whose services are retained, unless their emoluments are already ample. (G. R. No. 3851, dated 9th November 1867.)

2. Any Shetsandi or Talwar in common with any Judi Inámdár may resign an entire survey number and obtain a reduction of his judi equal to the assessment of the land resigned.

A Shetsandi or Talwar holding only one survey number and having to pay judi thereon, may resign the entire number and receive a cash payment equal to the assessment hitherto alienated.

In the settlement of lands held by Talwars, whose services it is necessary to retain, some margin should be allowed; if the land emoluments which such a Talwar is actually holding are not according to the revised assessment more than 25 per cent. in excess of what he is entitled to according to the scale, the surplus should not be resumed, and only the excess over 25 per cent. should be added to the judi leviable. (G. R., J. D., No. 5789, dated 5th October 1879; *vide* G. M. No. 5220, dated 11th idem.)

3. When no one can be found willing to do service in return for an occupancy thrown up by a Shetsandi, the Collector and District Magistrate may sanction a cash payment for the service up to the amount of the revenue hitherto alienated for service, and if this is insufficient, a larger amount up to Rs. 48 per annum might be proposed by the Commissioner for sanction. (G. R., J. D., No. 4825, dated 11th July 1885; *vide* G. M. No. 6064, dated 25th idem.)

4. An allowance of Re. 1 per mensem may be given to each Shetsandi in the Dhárwár District while deputed to assist Circle Inspectors in their duties. (G. R. No. 8522, dated 15th December 1887.)

5. It is not justifiable to resume the land held by a Shetsandi for the performance of duties as a village servant in one village on the ground that the number of Shetsandis is in excess of that required for the village. The superfluous Shetsandis or Shetsandis who refuse to serve in villages other than those in which their holdings are, should be made to pay full assessment on the lands held by them for service. (G. R. No. 2101, dated 23rd March 1891, and G. R. No. 6093, dated 19th July 1894.)

6. The Shetsandis of Singhar and its neighbourhood in the Haveli Táluka of the Poona District are not Watandárs, their sanads contain no mention of hereditary right, and they are removeable

at the pleasure of Government. It also appears that there are only now left 78 of the original Shetsandis and that 66 squatters have been allowed to enjoy their holding so long without hindrance. If it could be ascertained exactly who are the descendants of the original Shetsandis and who the descendants of the mere squatters, the latter might be evicted at once, but it is impossible after such a lapse of time to discover who are the legitimate successors of the original Shetsandis and who are the squatters. In fact an attempt to ascertain this was previously made but proved ineffectual.

The Commissioner, C. D., proposed that the Shetsandis who were doing duty should be relieved of it and that they and the squatters and alienees (it being impossible to discriminate between them) should be allowed to retain their holdings on payment of full assessment, and that they should also be allowed such privileges in regard to trees as are enjoyed by other tenants. The Commissioner considered that the same terms should be offered to all the Shetsandis whether their holdings were inside or outside the forest demarcation line.

Government approved of the proposals made by the Commissioner, subject to the following modification as regards rights to trees. According to the terms of the sanads on which the Shetsandis occupy their present holdings, all the forests within their holdings are the property of Government and one of the duties of the Shetsandis is to protect these forests. It is therefore entirely at the pleasure of Government to grant or refuse rights to trees to the Shetsandis. It would in the opinion of Government be dangerous to allow the owners of holdings inside the Forest Reserve rights to trees, and the Shetsandis should therefore be given clearly to understand that those of them who own holdings outside the forest demarcation line will be granted the same rights to trees as are enjoyed by other tenants, but that similar rights cannot be conceded to those who own holdings inside the demarcation line. If, however, these latter will agree to take in exchange for the land held by them inside the Forest Reserve an equal or even slightly larger area of land outside the forest demarcation, where such land is available, the rights to trees other than royalty trees on such lands, outside the forest demarcation, will be granted to them. The exchange of lands on these lines should be carried out at once, wherever practicable, the rest of the land being gradually acquired as opportunity offers. The rights of Government to teak, which are undoubted, should be rigidly enforced.

(G. R. No. 7957, dated 8th November 1890.)

7. Though no judicial decision appears ever to have been obtained to the effect that Shetsandis are not hereditary officers within the meaning of Bombay Act III of 1874, there is every reason, on the

grounds given in paragraph 2 * of Mr. Naylor's No. 280 of 25th March 1887, for inferring that, as the High Court has in the case marginally noted held their lands to be resumable, the right of Government in respect thereof is exercisable under Rule 5 of the Rules in Government Resolution No. 1364 of 1878, and that Bombay Act III of 1874 has no application.

Secretary of State for India in Council vs. *Rámchandra Ganesh.*

The arguments in paragraph 10 † of Mr. Naylor's No. 452 of 26th March 1884, quoted in the preamble to Government Resolution No. 1793, Revenue Department, of 15th March 1888, furnish strong grounds for maintaining that Government may not merely assess to the full, land held for service otherwise than under Bombay Act III of 1874, but may actually recover possession of the actual land itself.

Ordinarily resumption means only the enforcement of the Government claim to the full assessments. But this is the case because of occupancy rights, or other estate in the lands, giving title to continued possession independently of the conditions on which the privilege of exemption had been held.

I. L. R., 9 Bom., 419.
I. L. R., 10 Bom., 112.
1 Bom. H. C. Rep., 22.

If in the case of service lands, however, the tenure itself, and not the mere exemption, was dependent solely on the performance of service when required, then the right to recover possession and not merely to resume the privilege of exemption could be exercised by Government as the grantor.

But for this purpose a suit would in each case be necessary to eject the alienee if he declined to vacate.

(L. R. No. 39, dated 7th January 1893; *vide* G. R. No. 1506, dated 24th February 1893.)

8. Copies of the following opinion of the Remembrancer of Legal Affairs, No. 741, dated 17th June 1893, were forwarded to the Commissioners and Collectors for information with the remark that the Governor in Council considers that in cases of unauthorized occupation of Shetsandi lands, the best

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* "The question whether Bombay Act III of 1874 applies or not to Shetsandis' holdings must, therefore, still be regarded as a point which has not been judicially determined. The result of the suit, however, establishes the right of Government to resume such holdings, and as such a right is not excerciseable under Bombay Act III of 1874 and is exerciseable under No. 5 of the Rules issued with Government Resolution No. 1364 of 1878 (*vide* paragraphs 6 and 8 of my report on this suit No. 452 of 26th March 1884) it is a fair inference that the High Court considered the latter rule and not Bombay Act III of 1874 to apply to Shetsandis' holdings. But the absence of any explanation of the ground of the Court's decision leaves room for doubt as to what view it took."

† "With regard to the effect of resumption the defendant, no doubt, relies upon the fact that resumption by Government of a lapsed holding does not usually mean ousting the person actually in possession of the land, but simply the enforcement of the claim of Government to full assessment. In the case of lands not held for service this is the meaning of resumption and it has been so held by Government and by the High Court. But the reason for this is clear. So long as Government receives the full land

plan will be for the Collector to proceed by summary eviction, and that such eviction followed by failure on the part of the person evicted to regain possession in a test case, would place Government in a better position than success in a suit for possession so far as the prospect of other alienees vacating possession without resistance is concerned :—

"Section 61, Bombay Land Revenue Code, 1879, provides for the eviction of persons unauthorizedly occupying any land

(*a*) set apart for any special purpose, or which is

(*b*) unoccupied and unalienated.

"2. 'As the same expression is presumed to be used in the same sense throughout an Act,' the phrase 'set apart' in Section 61, Bombay Land Revenue Code, is presumably used in the same sense in which it is used in the only other part of the same Act in which it occurs, *i. e.*, in Section 38, where it applies to lands set apart for the specified purposes of free village pasturage, forest reserves, or other public or municipal purposes.

Maxwell on Interpretation of Statutes, page 394.

"3. The phrase 'set apart for special purposes' would not, it is submitted, be applicable to lands assigned to particular persons, held on an exceptional tenure or subject to restrictions affecting their alienability.

"4. The unauthorized occupation referred to in the Government memorandum under report could not apparently be dealt with as coming under the category of unoccupied and unalienated lands, for apparently possession was derived from the Shetsandis in occupation.

No. 4249, dated 13th June 1893.

"5. The Honourable Mr. Naylor in paragraph 7 of his No. 1986 of 7th December 1891 and Mr. (now the Honourable Mr. Justice) Fulton in paragraph 4 of his No. 138 of 31st January 1888, appear to have entertained no doubt that Section 61 and Section 202 would be inapplicable in such a case.

Government Resolution No. 8813 of 21st December 1891.

"6. Apparently it was the intention of the Legislature to limit the power of summary eviction to cases in which the unauthorized occupation is manifestly in conflict with, or in evasion of, the notorious rights of the State, as either incompatible with the purposes of a public appropriation, or as unaccompanied by any colour of right on the part of the trespasser.

"7. It may have been considered that land already occupied and alienated is not so manifestly at the disposal of the State as to justify summary eviction and a penalty on its occupation under colour of a title from a holder.

"8. Should Government direct, for the purposes of a test case, a summary eviction without recourse to the Courts, it is

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revenue due to the State in respect of such lands, it is a matter of indifference to Government who the occupants are, and it would be only inflicting an unnecessary hardship upon the former holders to oust them from the lands. But in the case of service lands these same considerations do not apply. The law expressly makes their continuance determinable according to such rules as Government see fit to make. The lands may probably be required for the remuneration of some other servant appointed instead of the person who formerly held them; and it is no hardship to a servant, whose service is at an end, to have to give up what constituted his remuneration as long as he performed service. In the case of the defendant, who is a mortgagee merely, the case is still stronger, for Government have never recognized him or his mortgage-transaction either, and he has no claim whatever to the consideration of Government."

probable that a suit by the transferee could be successfully resisted as to the claim for recovery of possession, and if the Courts held the summary eviction was not warranted by the law, the damages might perhaps be only nominal. But it is submitted that a single decision establishing the right of Government to recover possession by suit, might, as the Commissioners observe, afford an equally effectual protection to the interests of Government."

(G. R. No. 4926, dated 7th July 1893).

9. The general effect of existing orders with respect to land alienated to persons not belonging to the Shetsandi families is that it will usually be preferable for the Collector to proceed by summary eviction of the alienee, resorting to civil suit for ejectment in case of resistance to the eviction. But the principles laid down in Government Resolution No. 6093 of 19th July 1894, show that non-officiating members of Shetsandi families, who are in the same category as the "superfluous Shetsandis" referred to in that Resolution, should not be called upon to vacate the land held by them, but only to pay the full assessment. The same principle also underlies paragraph 7* of Government Resolution, Judicial Department, No. 3036 of 9th May 1877. The non-officiating members of the family should be made to pay the full assessment of the land which they hold, and the amount so received should be utilized for the remuneration of the officiating Shetsandi. (G. R. No. 8313, dated 22nd October 1896.)

10. Any rent up to the full profit should in future be levied from non-serving members of Shetsandi family in possession of service inám land with due regard to the provisions of Nos. 4 to 6 of the amended rules† under Bombay Act XI of 1852 and Bombay Act VII of 1863. (G. R. No. 2825, dated 28th April 1898.)

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* 7. Where land in the occupation of a Shetsandi has to be resumed in consequence of his services being dispensed with, the possession of the land should not be disturbed, and the holder should be recorded as the survey occupant liable to the payment of the ordinary assessment. Similarly, where excess of land beyond what is required under the authorized scale has to be resumed, the possession of the land should be left with the holder, and a quit-rent equal to the difference should be imposed. Where waste land is available, and a Shetsandi is willing to serve, for rent-free land bearing an assessment of Rs. 24 in place of cash pay of Rs. 48, he should be permitted to do so: otherwise the payment should be in cash. (G. R., J. D., No. 3036, dated 9th May 1877.)

† Published in Government Notification No. 2824, dated 28th April 1898.

PART VII.—SIND VILLAGE OFFICERS.

1. It is to be regretted that any previous engagements of Government should diminish the receipts of the village officers' cess, but it would be still more to be regretted if there were any departure from scrupulous good faith in fulfilling those engagements.

When therefore the cess cannot be levied if the terms of a sanad are to be strictly fulfilled, the power to levy the cess should not be exercised. His Excellency in Council will leave it to the discretion of the Commissioner in Sind to decide in what cases Government is bound to forego the cess.

With regard, however, to villages entirely alienated on which the cess is leviable only if a village officer be appointed, it is observed that the holders of such villages are probably bound by custom or otherwise to make provision for satisfactory police management, and while village officers need not otherwise be imposed upon them without their consent, the Act gives Government the power to appoint a village police officer and levy the cess, if any such obligation is not satisfactorily fulfilled by the holders of the village.

(G. R. No. 7352, dated 15th September 1884.)

2. The term "introduction of settlement" used in Section 6 of the Sind Village Officers Act, 1881, can only be understood by reference to the Land Revenue Code, the law under which revenue settlements are made. Section 103 of that Code explains when a survey settlement shall be deemed to have been introduced. The extension of the term of an existing settlement is not accompanied by the formalities prescribed in that section and, therefore, cannot be held to be the introduction of a settlement. So long as the old settlement is merely extended it would be a misuse of language to say that there has been a "revision of a settlement." The continuation, therefore, of survey rates after the term of guarantee has expired cannot be held to be either the introduction or revision of a settlement within the meaning of Section 6 of the Sind Village Officers Act, 1881. (L. R. No. 1376, dated 13th October 1884; *vide* G. R. No. 8543, dated 29th idem.)

3. No pension or portion of pension granted under the provisions of Bombay Act II of 1888 should ever be paid from any source other than a cess levied under Section 6 of Act IV of 1881. This order does not overrule that part of the provisions of Article 860 of the Civil Service Regulations which provides in case of service paid partly from general revenues and partly from Incorporated Local Funds that if less than one-fourth of the pension would according to the rule of proportions be chargeable from either source, no distribution is made, the other source bearing the whole charge. (S. of S. No. 1, Legislative, dated 12th April 1888; *vide* G. M., F. D., No. 1892, dated 19th June 1888, and

G. R., F. D., Nos. 2150, dated 11th July 1888, and 3585, dated 27th November 1888.)

4. The entire cost of the village revenue establishments in Sind should be paid from the Village Cess Fund, without the aid of any contribution from Provincial Revenues.

The Secretary of State has laid down absolutely that pensions granted to the persons employed under the Sind Village Officers Act shall be paid only from the cess levied under Section 6 of the Act and from no other source.

(G. R. No. 112, dated 7th January 1889.)

5. Having regard to the provisions of Section 6 of the Sind Village Officers Act No. IV of 1881 as amended by Section 3 of the Bombay Act No. II of 1888, the cost of the construction of Tapedárs' deras or chávdis cannot be legally charged to the Village Cess Fund. Expenditure incurred on these works should therefore be debited to Provincial Revenues, from which it was met before Act No. IV of 1881 came into force. (G. Rs. Nos. 4561, dated 27th June 1889, and 7258, dated 13th October 1890.)

6. In the Sind districts the village cess should defray the charges for binding Tapedárs' books G. R., F. D., No. 1398, dated 20th April 1894.)

7. The Collectors and the Deputy Commissioners in Sind may appoint Tapedárs appointed under the Sind Village Officers Act as village accountants under Section 16 of the Land Revenue Code to make them amenable to certain penal provisions of that code. (G. R. No. 3727, dated 4th June 1898.)

PART VIII—VILLAGE SERVANTS USEFUL TO THE COMMUNITY.

1. No nazrána is to be levied in cases of adoptions by village servants useful to the community. (G. R. No. 3141, dated 21st June 1878.)

2. Looking to the definition of "hereditary office" given in Bombay Act III of 1874 it is impossible to hold that the provisions of that Act are applicable to village servants useful to the community, such as sutárs, lohárs, &c., whose duties are in no way connected with the administration or collection of revenue as laid down in the definition in Section 4 of the Act. (L. R. No. 416, dated 1st April 1881; *vide* G. R. No. 2188, dated 14th idem.)

3. Act III of 1874 does not apply to the watans of village servants useful to the community such as Kázis, Joshis, &c., in as much as their offices are not included in the definition of hereditary office given in Section 4 of the Act not being held "for the performance of duties connected with the administration or collection of the public revenue or with the village police or with the settlement of boundaries or other matters of civil administration."

The question then simply remains whether Section 4 of the Pensions Act applies to such watans. The answer depends on the nature of the property which constitutes the watan. If that property consists in an annual cash allowance payable from the treasury, Section 4 is applicable, but not under ordinary circumstances if it consists in service land. The provisions of the Pensions Act have been held inapplicable to suits for the partition of service lands (*vide* the remarks on page 27 of Indian Law Reports, VIII, Bombay) and they do not apply to suits for the possession of watan lands held by Kázis, Joshis, &c. The position is not altered by the fact of a non-service settlement having been accepted.

(L. R. No. 684, dated 19th May 1887; *vide* G. R. No. 3817, dated 23rd June 1887.)

4. Under Section 18 of Act III of 1874 the term "Watan" applies only to hereditary offices, watan property, and rights and privileges attached thereto. The term "Hereditary office" is limited to offices held for the performance of *duties* connected with the civil administration, whether those duties are now demanded or not.

The term "Watan property" is limited to property provided for the remuneration of such duties only. Section 18 therefore does not apply to any *services* unconnected with the civil administration, nor does it apply to any remuneration for such services, or to any rights and privileges attaching to such services or to such remuneration.

Whether the duties connected with civil administration are now required to be performed or not, the section would not apply to any other kind of services demanded either by the village community or by

individuals, the remuneration for which must be a matter concerning only those who perform such services and those who demand them.

(L. R. No. 644, dated 11th June 1888; *vide* G. R. No. 4273, dated 28th idem.)

5. The opinion of the Legal Remembrancer circulated with Government Resolution No. 4273 of the 28th June 1888 goes no further than to affirm that Section 18 of Bombay Act III of 1874 applies only to duties connected with Civil Administration. He does not affirm either that "baluta" or perquisites due by the villagers to Mahárs and Jaglyas are not leviable in respect of such duties or that Section 18 does not apply to "baluta" so leviable. The contrary is the fact. Under Section 18, the Collector is empowered to determine

(*a*) the nature and extent of the "duties" to be performed;

(*b*) the persons, &c., liable to perform the duties;

(*c*) the nature and extent of the right to "baluta;"

(*d*) the persons liable to make payment of such "baluta," either in money or kind as are leviable in respect of the duties.

There is no ground for the assumption that "baluta" are due to Mahárs and Jaglyas for private service only. This assumption was certainly not entertained by the framers of the Watan Act—a fact evidenced by the use in Section 18 of the word "duties," which must be taken to refer to the word "duty" employed in the second clause, and the word "duties" employed in the fourth clause of Section 4 of the Act.

Government are of opinion that "Section 18 as interpreted by Government Resolution No. 4273 of the 28th June 1888 is inapplicable only in cases of remuneration for services which are wholly unconnected with the Civil Administration, and which are of the nature of purely private services such as those of kumbhár, nhávi and the like. Mahárs also do private services of the same nature. But the Collector can differentiate and collect all 'baluta' which he deems due on account of duties connected with Civil Administration."

To sum up, Government consider the proper remedy for the insufficient remuneration for their public services of useful village servants who are ascertained to be underpaid is to recover from the landholders that contribution towards the remuneration for which they are legally liable. This recovery should be effected in the manner contemplated at the time of passing the Watan Act, namely, by action under Section 18 in the last resort, when all attempts at amicable settlement of the dispute between rayats and servants have failed. In such cases the Collector should hold an inquiry and pass a decision regarding the points specified in paragraph

1 of this Resolution. A very few examples will be sufficient to bring home to occupants their responsibility for payment of the "baluta" due for public duties. Individual cases in which the remuneration by cash and land for duties performed for Government are found to be insufficient, may be reported as at present. But before reporting them, the District Officers and Commissioners should carefully consider whether the alleged insufficiency of remuneration is due to the refusal by the rayats of "baluta," and whether sufficient cause exists for refraining from applying Section 18. (G. R. No. 3074 dated 3rd May 1899.)

6. Care must be taken that the customary services, due from Mahárs under Section 69 of the Watan Act, in connection with village sanitation, are not treated as private service to individuals. (G. R. No. 4273, dated 28th June 1888.)

7. The sanads issued to the village servants useful to the community prohibit alienations of property to which they relate. There is therefore no necessity for amending Bombay Act III of 1874 so as to bring such watans under its operation. Under the terms of the settlement, land which ceases to be held as remuneration for service to the village community may be resumed. (G. R. No. 512, dated 24th January 1882.)

8. The terms of the settlement made in the case of village servants useful to the community should be held applicable to all cases in which their service lands have ceased to constitute the remuneration of such servants, and the lands should be resumed at once irrespective of the date of alienation.

It should be borne in mind that by resumption in such instances is only meant the levy of full assessment from the person in occupation other than the original grantee or his descendants. The present holders should therefore be allowed to remain in possession on payment of the full assessment to which the lands are liable.

If the original holders or their descendants have thought proper to alienate their lands in which they had only a life-interest, and have thus deprived themselves of the remuneration provided for the performance of their duties, they themselves are alone to blame for their own action, and the Governor in Council does not consider them to be entitled to any consideration. The full assessment to be levied in the case of these alienations should accordingly be credited to Government.

(G. R. No. 6310, dated 25th August 1883).

9. The following opinion of the Remembrancer of Legal Affairs, No. 758, dated 4th June 1884, was concurred in by Government :—

"In this case the settlement was made, not with the Kázi's family, but with the family which so long ago as A.D. 1805 had purchased the Kázi's land. The sanad granted to this latter family

recognizes them as the holders of the land 'claimed as emolument appertaining to the office of Kázi,' and declares that that land shall be continued as the emolument of the office so long as the village community may require the services, on the conditions that the holders shall perform the usual services to the community and shall continue faithful subjects of the British Government.

"2. If these two conditions are fulfilled and the village community still requires the services, the land cannot, I think, be resumed. The mere fact that the land is held by strangers is not a sufficient ground for resumption, when the settlement was made with those strangers and the conditions of the sanad are fulfilled by them. They of course cannot in this instance perform the duties in person, because they are Hindus; but if they perform the services vicariously, that is, I think, a sufficient compliance with the sanad, and the land may be said to be 'in the enjoyment of the persons who perform the services' within the meaning of paragraph 2 of my memorandum No. 966 of 21st July 1883, quoted in the preamble of Government Resolution No. 6310 of 25th August 1883."

(G. R. No. 4996, dated 21st June 1884.)

10. The following case is on all fours with that decided in the foregoing Resolution No. 4996, dated 21st June 1884, except that the sanad was not issued to the holder but to the Inámdár, while during the enquiries held into the ináms it was clearly known to Government that they were in the enjoyment of strangers. In this case, so long as the two conditions, *viz.*, that the holders are faithful subjects of Her Majesty and services are required for the village community and have been and are being performed whether in person or vicariously, are fulfilled, there is no sufficient ground for resumption :—

A and B purchased land held as inám for services useful to the community many years ago. A happened to get a settlement sanad while B did not get it, but the position of A and B does not differ beyond the fact that A obtained the sanad endorsed on his own name, while in the case of B the sanad was issued to the Inámdár. B did not attempt at the time to get the sanad in his own name because there was a foot-note to the sanad stating that the issue of the sanad to a certain individual does not invalidate the rights of others if there are any.

(G. R. No. 656, dated 23rd January 1885.)

11. The following report of the Legal Remembrancer was communicated to all Commissioners and Collectors for information and guidance, with the instruction that the orders contained in Government Resolutions Nos. 512, dated 24th January 1882, and 6310, dated 25th August 1883, should be regarded

as applicable to cash allowances as well as to service lands :—

"The Commissioner, C. D., questions whether Government Resolutions No. 512 of 24th January 1882 and No. 6310 of 25th August 1883, *authorize the resumption* of cash allowances originally granted as remuneration to village servants useful to the community on attempted alienations thereof by the holders.

"2. The Resolutions in question do not expressly authorize such resumptions, as they mention only the resumption of land by levy of full assessment. But the intention of Government by implication appears to have been that the same rule should *apply to cash allowances*. The original reference on which these Resolutions were passed dealt with such cash allowances as well as with land, and after considerable correspondence, on which it was decided that the Bombay District Hereditary Offices Act should not be extended so as to apply to such offices, Government arrived at the conclusion that all the sanads which have been issued prohibited alienations of the property to which they relate.

In his No. R.-4875 of 9th December 1881, *vide* preamble to Government Resolution No. 512, Revenue Department, 24th January 1882.

The Commissioner, C. D., in reply to Government Resolution No. 5705, Revenue Department, of 30th September 1881 reported that this *condition* was *included* in all sanads issued to village servants useful to village communities in all the districts of his Division.

"3. The Bombay Hereditary Offices Act undoubtedly has no *application to such cases* (*vide* Government Resolution No. 5705, Revenue Department, dated 30th September 1881) and if a cash allowance is conditioned on performance of service by a particular *family*, it is I think *perfectly* competent to Government to withhold it from any claimant outside the family of the original grantees. Under the Pensions Act (XXIII of 1871) no suit could lie, should Government determine to withhold the allowance from the original grantee or from the person claiming as his transferee (Indian Law Reports, 1 Bombay 80).

Government may perhaps in order to avoid doubt in future consider it desirable to give express directions for the same rule to apply to resumption of such cash allowance as under Government Resolutions Nos. 512 and 6310 has been laid down with regard to *lands* held for similar services.

"4. In the instance referred to by the Commissioner, C. D., in paragraph 3 of his letter now under reference a condition against alienation was expressly included. In that particular case the allowance was necessarily inalienable out of the family as it was attached to a religious office. Government could not, of course, be liable to suit in case they determined to resume such cash allowance, but such grants are not in their nature resumable (West and Bühler, page 398), 'the holder of the office can be constrained, if necessary, to perform the duties when properly called on.' Government could withhold payment from any alienee outside the family, but it would be contrary to the general principles of the Hindu law to withhold the emoluments of a *religious* office from the family of the original grantee."

(L. R. No. 291, dated 20th March 1889; *vide* G. R. No. 2643, dated 5th April 1889.)

12. On the hypothesis that the lands have been rightly resumed, of the following questions, (*a*) is answered in the negative, which involves the negation of (*b*), and (*c*) to the effect that the lands should be entered as khálsa :—

(*a*) Can inám land resumed by reason of its alienation by the original grantee or his descend-

ants and entered in the accounts as khálsa by reason of such resumption be restored to the original holder on payment of the summary settlement judi, if at any time after resumption by Government the land again becomes the property of that holder?

(*b*). Can such land in that case be entered as inám without the sanction of Government and restored to the Inámdár?

(*c*) In cases where resumption has taken place in the form laid down in Resolution No. 6310, dated 25th August 1883, should the inám lands be entered as khálsa in the Government accounts or should they still be retained under the heading of inám, the full assessment merely being levied in view of the possible acquisition again by the original holder?

(G. R. No. 6898, dated 13th September 1890.)

PART IX.—SETTLEMENT.

1. The following instructions were issued by Government to the Revenue Commissioner for Alienations and were also communicated to the Revenue Commissioners, N. D. and S. D., for information :—

"His Excellency the Governor in Council being of opinion that the summary settlement of alienations now being carried out by your Assistant in Sátára, and the settlement of village officers' emoluments now in progress under the Collector, should include all lands, either wholly or partially alienated, I am directed to communicate the following observations for your guidance.

"2. Instructions have already been issued regarding personal and temple holdings.

This will include

Dharmadows,	Nanpurvesh,
Dehengis,	Balpurvesh,
Bakshish,	Dasuri,*

and other denominations under which personal holdings are entered in the accounts.

"3. There are some entries, such as 'kitta,' 'doubtful grants,' 'miscellaneous,' 'grants for services rendered,' regarding which preliminary enquiry will be necessary to ascertain whether or not the holdings are for service, and as such resumable at the pleasure of Government, or subject to rules other than those laid down for summary settlement.

"4. But besides these there is a large class of holdings appertaining to the district and village hereditary officers and to the village servants.

"5. The holdings of the following must for the present be merely recorded, pending a decision on the treatment of hereditary district officers' holdings :—

Deshmukh,	Kulasa Potdár,
Deshpánde,	Desh Chaugula,

Naikvádi.

Whether or not the Nargaundi's and Sir Deshmukh's holdings are to be included in this class as watans, or liable to summary settlement as ordinary inams, is a point on which enquiry must be instituted; and I am directed to request that you will report on this question as soon as your Assistant has collected the necessary information.†

"6. The Collector will settle the future emoluments of the village officers and servants who are supposed to render service to Government, or who may be made to render useful service. These instructions have already been issued as to the scale of remuneration for Patels and Kulkarnis. The Collector will

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* People who go on pilgrimages—a kind of charitable grant.

† Mr. S. St. J. Gordon, Special Commissioner, in his letter No. 15, dated 27th June 1863, solicited the permission of Government—

1*st*—to deal with the Naikowdis according to local usage, that is to say, to treat as district hereditary officers those of them only who had hitherto been made use of as such, and to hand over the rest to be dealt with by the Collector under the rules applicable to *village* servants.

2*nd*—to settle the claims of Sir-deshmukhs, Sir-patels, Nargowndis, and others whose liability to serve was open to question, on the same principles on which the claims of other district hereditary officers were settled, where no special privilege was claimed; but where they objected to this, then to hand their cases over to the Collector to be dealt with under the Summary Settlement Rules as private inams.

Mr. Gordon's suggestions were approved by Government in Resolution No. 2555, dated 1st August 1863, subject to the modification proposed by Mr. Hart, Revenue Commissioner, S. D., namely, that any *cash allowances* which might be enjoyed by the claimants of the description mentioned in the second clause would, in the event of a refusal on their part to accept the zamindári settlement, have to be adjudicated under the amended rules of 1842, unless some general scheme for the settlement of claims to cash allowances was meanwhile sanctioned.

further have to consider whether, from the amount realizable by assessing the lands of those whose services are not required, the emoluments of the inferior servants who still perform duty may not be improved.

"7. It will be sufficient for your Assistant to record these holdings in statements, which should be submitted for subsequent disposal to the Collector. Mr. Inverarity will then dispose of the lands of Patels and Kulkarnis according to the orders already issued, and, while assessing the lands of inferior village servants whose employment is no longer useful to the community, will hold the amount of savings available for the better remuneration of those, who, like Mahárs and Rámosis, perform service to the State, but are often insufficiently remunerated.

"8. The holdings which, for the reasons assigned in the last two paragraphs, your Assistant will refrain from disposing under the summary settlement are as follows :—

1 Patel,	10 Mahár,
2 Kulkarni,	11 Turol,
3 Chaugula,	12 Rámosi,
4 Khot,	13 Rakhwaldár,
5 Gauda,	14 Mang,
6 Shettya,	15 Koli,
7 Chaudari,	16 Kolegar,
8 Kotval,	17 Ambekari.
9 Yeskur,	

"9. The remaining holdings of village servants may be divided into two classes—

1st.—For services which, though not useful to Government, are of use to the community.

2nd.—For services which, though perhaps formerly of use, are now not required either by Government or the community.

"10. In the first class are—

1 Kázi,	7 Khatib,	
2 Josi,	8 Sutár,	In agricultural villages without a large bazár; *vide* also para. 12 below.
3 Mulla,	9 Lohár,	
4 Guru,	10 Chambhár,	
5 Jangam,	11 Kumbhár.	
6 Muzávar,		

"11. In the second class may be placed—

1 Village Potdár,	12 Kumia,	
2 Mukdum,	13 Kalvantin,	
3 Maházun,	14 Therkuri,	
4 Dangay,	15 Beldár,	
5 Dangut,	16 Sikulgar,	
6 Awti,	17 Támboli,	
7 Mushrif,	18 Bhat or Taker,	
8 Putki,	19 Ghudri,	Except where part of a temple establishment, in which case under class 1.
9 Pakhali,	20 Gondhuli,	
10 Jingar,	21 Dowri,	
11 Mendhagur,	22 Bhoi.	

"12. There will also be found a number of holdings the entry of which in the first or second class must depend on the circumstances of the village in which they are found.

Among these may be enumerated the—

1 Nhávi,	5 Máli,
2 Purit,	6 Gaundi,
3 Simpi,	7 Kassar,
4 Teli,	8 Pinzari,

whose services may be considered as requiring special encouragement whenever, from the small size, or remote position, of the village, or other similar cause, the attraction of a small piece of rent-free land may not unreasonably be considered requisite to enable the villagers to retain the services of an

artizan, who, without such inducement, might with difficulty be persuaded to remain.

"13. The first of the above classes should be brought under summary settlement, and allowed to retain possession of their holdings on payment of one-fourth of the annual survey assessment for the time being. But, looking to the nature of these holdings, His Excellency in Council considers that nazarána on succession should not be exacted.

"14. Those in the second class no longer perform the services for which the grants were originally made; they should, therefore, be subjected to full assessment except grants under sanad by competent authority, which (if there be any such) should be continued with the holdings of the first class.

"15. The value of the assessment realizable under the second class should be reported to the Collector, who may be authorized to dispose of it for the better remuneration of the ill-paid useful village servants of the same táluka.

"16. The question whether the holdings referred to in paragraph 12 are to be placed in the first or second class, should be decided by your Assistant, in communication with the Assistant Collector in charge of the district, a decision being passed by the Collector in the event of a difference of opinion."

(G. L. No. 1915, dated 20th May 1860.)

2. The orders issued in Government letter No. 1915, dated 28th May 1860, regarding kalvantins' *village* holdings should be applied to the holdings of kalvantins generally. (G. R. No. 288, dated 17th January 1866.)

3. The correspondence which terminated in Government Resolution No. 283 of 1858 laid down the principle which should regulate the tenure of the land of kalvantins (professional prostitutes) at temples, and this should be taken as a guide in dealing summarily with their allowances.

No option should be given in the matter, and in all cases in which decisions have not been passed upon the wages of prostitution derived from the State, a compulsory payment of ten years' value should be made, and 20 years in instances in which, through an erroneous conception of the nature of the "duty" which was being perpetuated at the time of decision, allowances were declared either hereditary or permanent.

(G. R. No. 4226, dated 17th November 1866.)

4. The orders in Government letter No. 1915, dated 28th May 1860, which seem to solely refer to lands, are equally applicable throughout the Presidency to the cash allowances held by Balutas and Watandárs enumerated in paragraphs 8, 10, 11 and 12. (G. R. No. 3454, dated 5th August 1861.)

5. In order to prevent apparent hardship to the individuals who are holders of the class of village service lands described in paragraph 11 of Government letter No. 1915, dated 28th May 1860, which have been continued for services now not required either by Government or by the community, they may, instead of being subjected to full assessment, as prescribed by paragraph 14 of that letter, be subjected to *half* assessment for the purposes authorized in its 15th paragraph.

This rule should be made an uniform one, without respect to sanad or length of enjoyment, except in cases where the sanad may guarantee continuance *without service* which are cases not at all likely to be met with in this class of lands.

The class of ináms referred to in paragraph 12 of the letter quoted should be absolutely treated in the same manner, the remission of half the Government assessment appearing to be as much assistance as the villagers could reasonably expect from Government for the purposes of special encouragement adverted to in the same paragraph; the ináms of this class are so small that if the villagers find it necessary that the servant they wish to retain should not be obliged to pay *any* assessment, they could have no difficulty even in the smallest villages in making up by private arrangement what is required to meet the half assessment which is to be absolutely levied.

(G. R. No. 2606, dated 1st June 1861.)*

Sutár, Lohár, Chambhár, Kumbhár.

6. The lands of the four classes of servants noted in the margin when in agricultural villages without large bazárs, as well as of the eight classes mentioned in the 12th paragraph of Government letter No. 1915 of 1860, were left to be entered by the Collector in the first or second class respectively according to the circumstances of the village. If placed in the first class, one-fourth assessment was taken, and if in the second class full assessment was taken, but by subsequent orders only half assessment is to be levied on holdings of the second class. It should be left to the discretion of the Collectors, under the general control of the Commissioners, to decide whether the holdings should be placed in the first or in the second class. (G. R. No. 3225, dated 16th July 1861.)

7. In the Khándesh District, Halkaris (village servants who fill the water-troughs for the village cattle) should be allowed to retain their lands, without payment of one-fourth assessment, when the exemption hitherto enjoyed is not more than Rs. 30 annual value; and the orders of Government contained in their Resolution No. 3225, dated 16th July 1861, should be made applicable to all above that amount, which should pay the one-fourth assessment, provided that the exemption be not reduced below Rs. 30. When the circumstances of the village have so altered that a Halkari is no longer necessary, the land may be fully assessed. (G. R No. 23 03, dated 13th July 1863.)

8. Government letter No. 1915 of 1860 divided village officials into useful (as regards the commu-

*This Resolution was addressed to all Collectors, but the Revenue Commissioner, N. D., in reply to a reference from that officer was informed by Government memorandum No. 4490, dated 15th October 1861, that the Resolution had been sent to the Collectors of Gujarát and the Konkan for their information only and was not intended for their guidance.

nity) and the reverse, the former to pay one-fourth and the latter to pay full assessment. On Mr. Hart's recommendation (letter No. 866 dated 4th May 1861) these instructions were so far modified that the second class were to be subjected to half assessment only on their rent-free holdings, on the grounds that the hereditary district officers were to be allowed to retain fifty per cent. of their emoluments. Subsequently the district officers' settlement was reduced, and fixed at rates varying from four to six annas in the rupee. Mr. Hart then remarked that it remained with Government to consider whether a similar course should not be pursued with respect to the poorer classes of village Watandárs, and added that, as the previous settlement had been enforced, it would now be preferable to convert the eight-anna holdings into transferable tenures, and that the lands of those who paid four annas in the rupee should be regarded as service watans liable (in whosesoever hands they might be) for the service to village community for which they were held. Mr. Hart's letter No. 866, dated 4th May 1861, above referred to, distinctly pointed to the conversion of the watans paying eight annas in the rupee into *private property*, and Government entirely approved of his proposals. The right of transfer, therefore, should be looked upon as having been already conceded to these watans, and the view to be taken of the watans paying four annas in the rupee should be approved. (G. R. No. 2785, dated 23rd July 1864.)

9. The holdings of Shetias and Chaudharis in the Sátára Collectorate whose services are not required either by Government or by the village community should be subjected to the payment of judi equal to half the assessment. (G. R. No. 2953, dated 4th August 1864.)

The foregoing order (Government Resolution No. 2953) should be extended to any other Collectorate in which such extension may be urged in respect to similar holdings. The holdings after the application of the eight-anna assessment become transferable private property equally with those referred to in paragraph 4 of Government Resolution No. 2785, dated 23rd July 1864. (G. R. No. 3513, dated 17th August 1865.)

The order in Government Resolution No. 2953, dated 4th August 1864, should be extended, on the understanding that cases already decided are not re-opened, to *any* holdings in any Collectorate in which it is the case that the services of the Watandárs are alike useless to Government and the village community. (G. R. No. 4115, dated 2nd October 1865.)

10. Useless village servants in alienated villages, who render no service to the State, to the Inámdár, or to the villagers, and who do not hold from the alienee, should be required to pay, as their fellow classmen in Government villages do, eight-

annas in the rupee, with permission to have their holdings converted into private property with respect to transfer and succession.

Those who come under the class to which a four-annas' settlement has been given in Government villages cannot have a settlement offered to them, because the Inámdár is entitled to such services as may be rendered to Government in unalienated villages. If the Inámdár does not require the service, he may, on application to the Collector, have it commuted on the same terms as in a Government village, and receive the commutation in lieu of service.

(G. R. No. 2189, dated 23rd May 1865.)

11. Under Government Resolution No. 2189, dated 23rd May 1865, the kadim holdings of village servants useful to the community in alienated villages have not been subjected to the settlement applied to similar holdings in Government villages, on the ground that the inámdár is entitled to receive from the said servants such services as may be rendered by them to Government in unalienated villages. No kind of service is rendered by this class of servants either to Government or to village inámdárs as distinct from the service rendered by them to the public, and there is therefore no valid reason for excluding their holdings in alienated villages from settlement.

The bar placed by Government Resolution No. 2189, dated 23rd May 1865, is removed. These alienations should be subjected to settlement, like alienations of the same class in Government villages, under Government letter No. 1915, dated 28th May 1860, and subsequent Government Resolutions on the subject.

(G. R. No. 5696, dated 22nd July 1896.)

12. In the case of "Kadim" or ancient holdings of village servants in alienated villages useful to the community, but whose services are not required by the alienees, the latter have no claim to any payments made in commutation, which must be considered to be payable to Government, from which in reality these village servants hold. (G. R. No. 5770, dated 30th October 1880.)

13. The Collector of Belgaum having suggested that a certain assessment should be imposed on village Watandárs' holdings which were adjudicated under Act XI of 1852, in consequence of no service being required from them either by Government or the village, Government held that it was inexpedient to impose any assessment in cases where the parties had passed through the ordeal of an investigation by the Inám Commission, especially when it was borne in mind that all the land found in their possession in excess of the original grant had already been subjected to full assessment. If, however, the parties themselves wished to have their

lands converted into private and transferable property, then the option of doing so by a payment of of three annas in the rupee might be granted and sanads similar to those previously issued in the case of useless servants would then be issued. (G. R. No. 1194, dated 7th April 1866.)

14. In case of useless village servants in the enjoyment of (I) cash only, (II) land and cash, who refuse to extinguish their money claim upon the State, commutation money payments should be continued at a fixed rate as life grants, and stopped on the death of the *holders*. (G. Rs. Nos. 1269, dated 31st March 1868, and 3977, dated 20th June 1882.)

15. When there are sharers in the watan each enjoying the emoluments by rotation, and all refusing to accept money compensation, the allowances should be divided among the sharers rateably according to their claims, and the share of each resumed on his decease. (G. R. No. 4540, dated 14th September 1871.)

16. In the case of service watans below the rank of *Pátels* and Kulkarnis, legitimate male issues should, in the first instance, be considered as nearest heirs, and in failure of such heirs the male issues of prostitute daughters of the family may be selected, but in no case should any woman who has become a prostitute be recognised as heir. (G. R. No. 2266, dated 5th May 1874.)

17. The rules laid down in the Revenue Commissioner's No. 1550-A, dated 1st June 1864, for the settlement of the lands of village servants in the Kaira Collectorate were adopted by the Extra First Assistant Collector in the Panch Mahâls. In these rules Bhavaias being classed as useless village servants, their lands were fully assessed. But their lands and those of other village servants, such as carpenters, potters, barbers, &c., were enquired into and recognised by Colonel Wallace in some villages before the cession of the Panch Mahâls to the British Government. These lands may, therefore, be said to have been authorizedly in existence at the date of the cession, and cannot, under the terms of the Treaty, be resumed on the ground that service is not required; though, no doubt, they can be subjected to quit-rent in consideration of the service being dispensed with. The lands of Bhavaias and others who are altogether useless, should, therefore, in the villages settled by Colonel Wallace, as above stated, be subjected to a quit-rent of eight annas in the rupee and continued; and those of carpenters and other servants, who are still made to render service, be continued without the imposition of the four-anna quit-rent, which is usually placed upon the lands of these descriptions of village servants. (G. R. No. 972, dated 17th February 1875).

18. It should not be left undetermined whether or not any village servants are Watandárs; Sections

65 and 67 of Act III of 1874 require that registers shall be kept of the former. There appears to be no reason why No. 1 of the rules sanctioned in Government Resolution No. 7651, dated 28th December 1877, should not be applied to all Watandár village servants. The distinction between ancient and recent assignments is as regards them unnecessary and based on no substantial ground. In the case of inferior village servants who are not Watandárs the principle hitherto followed is to exempt them from a specified amount of assessment, and there is no reason why this principle should not be continued. The Commissioner may have power to reduce judi payable by Watandárs if the remuneration is insufficient, but the judi should in no case be increased beyond what is admissible under the rule above referred to. (G. R. No. 6241, dated 16th August 1895.)

DIVISIONAL FOREST OFFICE SOUTHERN CIRCLE WORKING PLANS PARTY II

DIVISIONAL FOREST OFFICE Inwd Regd No. Date WORKING PLANS PARTY II

WATANS.*

PART I.—PRELIMINARY.

1. A 'Watandár' is defined by the Hereditary Offices Act, Section 4, to mean 'a person having an hereditary interest in a watan.' A person having no present interest or share in a watan cannot be held to be a Watandár. The fact that he may possibly some day become the owner of the watan does not affect his present position with regard to it, which is that of an outsider. (L. R. No. 11, dated 3rd January 1883; *vide* G. R. No. 507, dated 20th idem.)

2. A Watandár is defined in Section 4 of Act III of 1874 to be 'a person having an hereditary interest in a watan.'

Hereditary interest means an interest that a person has obtained through, or which has descended to him from, an ancestor. According to Hindu law, a son by birth acquires an hereditary interest in ancestral estate. But the class that acquires such interest by birth is confined to the lineal descendants of the acquirer of the property, and does not comprise collateral members of the acquirer's family. Such collateral members have the possibility of succeeding to the property if the acquirer's descendants become extinct; but until such descendants become extinct such collaterals have no interest or estate in the property. There is no such thing as a vested remainder in Hindu law.

(Adv. Gen. No. 50,† dated 21st July 1883; *vide* G. R. No. 6444, dated 30th August 1883, and G. R. No. 1887, dated 28th February 1896.)

3. In Section 4 of Bombay Act III of 1874 "Watandár" is defined to mean "a person having an hereditary interest in a watan," and as a mortgagee has an hereditary interest in the property he holds as security for payment of the mortgaged amount so long as the debt remains unpaid, he is a Watandár within the meaning of the Act. The mortgagee can be registered as a representative Watandár when he has established a customary right to serve. (L. R. No. 1461, dated 12th December 1881; *vide* G. R. No. 7803, dated 22nd idem.)

4. The Collector has no jurisdiction to extinguish, or decide on, a claim to be recognised as a Watandár (I. L. R., 2 Bom., 370, *ib.* 375, cf. 2 Bom. H. C. R., 342). His jurisdiction excludes that of the Courts, only on the question as to who are *representative* Watandárs. (I. L. R., 8 Bom., 25; Printed Judgments for 1877, p. 98; Printed Judgments for 1888, p. 224). No claim of a right to serve could be entertained in the Civil Courts (Section 4 (*a*) of Act X of 1876), but the right to a share in the watan might be the subject of a suit against those who claim the exclusive right to the profits. (L. R. No. 1146, dated 1st August 1892; *vide* G. R. No. 6776, dated 23rd idem.)

* *Vide* also "VILLAGE OFFICERS AND SERVANTS."

† This opinion is printed *in extenso* at p. 220 of the Compilation of General Rules.

PART II.—WATAN PROPERTY AND PROFITS THEREOF.

1. The following is the form of certificate to be forwarded to a Court under Section 10 of Bombay Act III of 1874:—

I, *A. B.*, Collector of , hereby certify to the Court of the at that the land (allowances of profits) herein below described, constitute (or form part of) the property of the watan of the of mauzo in the táluka (and is, or are, assigned as the remuneration of the officiator), and is (or are), therefore, inalienable to any person other than a Watandár of that same watan (or than the officiator for the time being);

And I therefore, under the provisions of Section 10 of Bombay Act III of 1874, forward this certificate to the said Court of the at in order that the attachment placed under its orders (or that the sale, or order of sale, or transfer made by the Court) on the day of last, at the instance of *C. D.*, in darkhást No. of 18 , may be removed (or set aside).

(Signed) *A. B.*,
Collector.

Dated 18 .

Description of the property referred to in the foregoing certificate.

(Signed) *A. B.*,
Collector.

(G. R. No. 2903, dated 21st May 1875.)

2. As to the question whether the share of a sub-sharer in the profits of a watan is liable to attachment when it is not separately entered in the Government books, it does not appear, looking to the definitions of watan and watan-property in Act III of 1874, that it makes any difference whether a share of a sub-sharer in a watan is separately entered in the Government records or not. The only point the Collector has to satisfy himself about, and to certify to the Court, is that the property in question is a portion of the watan, or of the profits thereof. Of course, if the property has been in any way lawfully detached from the watan and no longer forms a part of it, there is no case for the issue of a certificate to the Court. (L. R. No. 139, dated 16th February 1878; *vide* G. R. No. 983, dated 23rd idem.)

3. In applications in the Civil Courts for certificates of heirship in cases in which the alienations of watans are liable to be perpetuated, or in which Government is otherwise interested, the Government Pleader should be instructed to watch the proceed-

ings of each case in the Court, and the Collector should see that the evidence of heirship tendered is trustworthy. (G. R. No. 945, dated 15th February 1881.)

4. No definite instructions as to when and how the Collector should interfere in respect of non-service watans falling within the scope of Sections 9 and 10 of the Bombay Hereditary Offices Act, 1874, are desirable or could very well be laid down. It is better that the Collectors should be left to deal with each case on its own merits, subject to the general power of Government to satisfy itself as to the propriety of the orders which are passed therein. (L. R. No. 153, dated 31st January 1882; *vide* G. R. No. 998, dated 13th February 1882.)

5. The Collector must decide on its merits each case in which a non-service Watandár applies for a certificate under Section 10 of the Bombay Act III of 1874, and there is no objection to the grant of a certificate to a sub-sharer whose name is not entered in the Government records. (G. R. No. 7903, dated 6th October 1884.)

6. The following opinion of the Remembrancer of Legal Affairs (No. 691, dated 21st March 1887) was communicated to the Divisional Commissioners and Collectors :—

"In reference to your memorandum No. 2355, dated the 19th ultimo, I have the honour to state my opinion as follows regarding the attachment of the cash allowance payable to the deshpándes of pargana Ahirváda, táluka Sholápur, under the circumstances explained by the Commissioner, C. D., in his No. R.—1079, dated the 28th March.

"It appears that Gopál Hanmant in 1863 obtained a decree of the Civil Court establishing his right as hereditary deputy to obtain payment of a certain sum annually out of the income of the deshpánde watan. In execution of this decree a warrant has been issued to the Mámlatdár of Sholápur directing that Rs. 658, otherwise payable to the deshpánde during the present month, be attached and forwarded to the Court for payment to Gopál Hanmant, the decree-holder.

"The question now is whether the Collector should issue a certificate under Section 10 of the Bombay Watan Act to set aside the Civil Court's process.

"In my opinion no such certificate can legally be issued.

"The first part of the section refers to cases where watan property, assigned under Section 23 as remuneration of an officiator, has passed after the Act came into force or may pass without the sanction of Government into the ownership or possession of any person other than the officiátor.

"This portion of the section is clearly inapplicable. It is not contended that the cash allowance attached has been assigned as remuneration for the officiator, and as no deshpánde service is now required, there can apparently be no official remuneration.

"The second part of the section provides that when it appears that any part of a watan or any of the profits thereof not so assigned has or have passed or may pass by virtue of or in execution of a decree into the ownership or beneficial possession of any person not a watandár of the same watan, the Court shall, on receipt of a certificate of the Collector stating that the property to which the decree or order relates is a watan or part of a watan or that such pro-

perty constitutes the profits or part of the profits of a watan, * * * * remove any attachment or other process.

"Under the second part of this section the Collector can only issue his certificate to prevent the watan or any portion of it passing into the hands of a person who is not a Watandár of the same watan.

"The question then is whether the decree-holder, Gopál Hanmant, is a Watandár of this watan.

"That question must, I think, be answered in the affirmative. It is true he is not registered as a representative Watandár, as when he applied in 1880 to be so registered the Collector held that as the deshpánde service was not required no one could be recognised as representative Watandár. With this decision, of course, the Courts cannot interfere, as it is a matter entirely within the cognizance of the Collector. But none the less Gopál Hanmant appears to be a Watandár of this watan though not registered as a representative Watandár. The distinction is explained in *Rámchandra* vs. *Anant* (Indian Law Reports VIII, Bombay, page 25).

"In the Watan Act Section 4, a Watandár is defined as a person having an hereditary interest in a watan. It seems hardly possible to hold that Gopál Hanmant has not such an interest. The decree of 1863 is not before me, but it is fully explained in the judgment of Westropp, C.J., in Miscellaneous Appeal 7 of 1876. It was there held that 'Gopál's status as hereditary deputy Watandár having been ascertained and established in 1863 is a fact which neither a Revenue nor a Civil Court could ignore or re-open. It is a *res judicata*.' The decree declared that he had an interest in the watan and was entitled to receive therefrom a certain sum annually. He, therefore, fulfils the definition of Watandár given in the Act, and I do not think that any certificate ought to be issued under Section 10.

"It is true that one was given in 1875 which the High Court was unable to set aside, though their Lordships supposed it was passed in ignorance of the terms of the decree of 1863; and now no doubt, if a certificate were issued, the Courts would be obliged to act upon it.

"But although such a certificate, if granted, would be effective, it, of course, cannot be issued otherwise than as prescribed by the Act, and I think in 1875 it must have been given under some misunderstanding.

"It may be argued that the non-service settlement abolished Gopál's office of hereditary deputy. No doubt the occasion for his services has ceased. But his interest in the original watan was a species of property of which he could not be deprived by any arrangement between Government and the deshpánde to which he was not a party. Service lands (or allowance) are a property, not merely a remuneration (*vide* the remarks of West, J., on page 215 of Indian Law Reports, Bombay, IX.): and this principle seems to apply no less to the emoluments of the hereditary deputy than those of the original deshpánde.

"For the above reasons I consider that no certificate can be issued in this case under Section 10 of the Watan Act and that the order of the Court should be accepted."

(G. R. No. 4188, dated 7th July 1887.)

7. In Cross-appeals Nos. 72 and 79 of 1888 from the Belgaum District, the Honourable Sir Charles Sargent and Mr. Justice Hart passed a decision on the 20th January 1890 (P. J. for 1890, 112, 113), which places the question of the inalienability of the district hereditary officers' watan lands to which Gordon's settlement was applied beyond doubt.

The present position of the matter is this, *viz.* :—

(1) As regards alienations since the 28th January 1887 (the date on which Bombay Act V of 1886 became law), sub-section (2) of Section 5 of Bombay Act III of 1874, as amended by Section 1 of Bombay Act V of 1886, applies.

(2) As regards alienations previous to that date which have already been finally adjudicated, nothing can be done.

(3) As regards alienations previous to that date which have not already been finally adjudicated, the High Court's ruling quoted above should be relied upon.

Officers who receive notices for the attachment before judgment of amounts alleged to be payable at Government treasuries on account of "haks" are legally responsible for giving immediate effect to them and for holding the money, if any, payable as therein described in deposit until the further order of the Court. But if the "haks" have been subjected to Gordon's settlement and the case does not fall under clause (2) of the preceding paragraph, the Collector should issue a certificate to the Court under Section 10, Bombay Act III of 1874, as amended by Bombay Act V of 1886, Section 3, in order that the attachment may be removed, But until the attachment is removed by the Court, the money should be held in deposit. (L. R. No 1139, dated 4th August 1890; *vide* G. R. No. 5920, dated 20th idem.)

8. The Collector can grant certificate under Section 10 of Bombay Act III of 1874 in the case of a watan, in respect of which a settlement had been made under Gordon's settlement prior to the passing of the Act. (G. R. No. 3850, dated 22nd May 1895.)

9. The following opinion of the Remembrancer of Legal Affairs, No. 1599, dated 15th October 1890, was communicated to the Commissioners and Collectors :—

"One Ramchandra Anant Parchure claims the right to have his name entered as purchaser, at a Court's auction sale, of certain Deshmukhi and Sardeshmukhi lands.

"2. The Collector and the Commissioner have refused to grant the request. The lands in question were admittedly service lands, settled, not under the Act (Bombay II of 1863), but by the Gordon Committee.

"3. The Commissioner, N. D., expresses the view that the lands in question were under the ruling* quoted by the Honourable Mr. Naylor, C.S.I., in his No. 1139 of 4th August 1890, inalienable.

**Apáji Bápuji* vs. *Keshav Shamráo*—B. H. C. P. J., 1890, p. 109.

"4. Neither Mr. Naylor's report nor the High Court's judgment seems to go so far as to say that service lands under the Gordon settlement were or are absolutely inalienable.

"5. In the suit referred to, the ground on which plaintiffs relied was, that watan service lands could not be affected by auction sales in execution of decrees against their father *beyond his life.*

"The Court observed: 'At the time when the Gordon settlements were made, service lands were regarded as the remuneration of the Hereditary Officer and made inalienable by Regulation XVI of 1827 (as construed by the Courts) *beyond the life of the actual incumbent.*' The High Court only considered 'how far *this* quality of inalienability was affected by the Gordon settlements.' It was not contended, much less held, that the Gordon sanads created any new and additional inalienability.

"6. Prior to Bombay III of 1874, watan service lands were regarded as held on a tenure of successive life estates, and *the prohibition* against alienation, it was held, *did not extend to an alienation for any period not exceeding the lifetime of the Watandár, the incumbent.*

'9 B. H. C. R., 282; see also I. L. R. 10 B., 39, and cf. I. L. R. 10 B., 372.

IV. B. H. C. R. 13, and I. L. R. I. B., 537.
Cf. I. L. R., 6 B., 211.
" " 7 B., 420.
" " 5 B., 439.
" " 14 B., 404.

"7. Bombay Act III of 1874, Section 5, prohibited *all* alienations of watan outside the watan family, unless sanctioned by Government, and thus restrained alienations even of the life estate.

"8. The Courts, however, recognise the injustice of allowing a man to take advantage of such a provision to repudiate charges created by himself on his own life interest. A Watandár is therefore held estopped from profiting by the invalidity of his own alienations (I. L. R., 14 B., 404).

"9. The Legislature, perhaps with a view to prevent fraud as well as to enable life incumbents to deal with their own interests so long as they do not affect those of their successors, has (Section 1, Bombay V of 1886) limited the restriction to alienations extending beyond the term of the alienor's natural life. Section 7 of Bombay III of 1874, however, would still invalidate unsanctioned alienations of watan assigned as the remuneration of an officiator.

"10. It was only so long as Section 5 of Bombay III of 1874 remained unamended by Bombay V of 1886, Section 1, that an alienation of the *life estate* of unassigned watan was void without sanction. But, as pointed out, the alienor is estopped from urging the objection.

"11. The Collector no doubt *might* raise such objection in the interests of Government. But Government would probably never desire that he should do so in the case of a *non-service* watan, when, as no interests of Government are involved, such interference would operate merely to enable a man to repudiate his own debts.

"12. No doubt, it seems, can exist as to the validity of an alienation by an actual incumbent of his life estate, if effected—

(*a*) prior to Bombay III of 1874, or

(*b*) subsequent to Bombay V of 1886,

even without the sanction of Government.

"13. No alienation, however, beyond the life estate—

(*a*) of* uncommuted service watan, or

(*b*) of watan settled by the Gordon Committee,

is or ever was valid without the sanction of Government.

* I. L. R., 5 B., 437.
I. L. R., 10 B., 34.
P. J. for 1890, p. 109, and cases quoted *supra*.

"14. When therefore a person claims recognition as the alienee of a watan of either of these descriptions, the first question to be considered is (if the watan be unassigned) whether the claimant's alienor is still the actual incumbent or not. If the alienor is still the actual incumbent, he cannot

repudiate the charge on his life estate, and Government would probably refuse to do so and indeed could do so only if the alienation were between the dates* when Bombay III of 1874 and Bombay V of 1886 came into force.

* 5th February 1875 and 28th January 1887.

"15. In the present instance the alienation took place by Court sale in 1872. The claimant or his representative in interest therefore then purchased the life estate of the person whose interest he bought, but no more. The question is whether that person (whose name appears to be Hanmantráv Ápáji Pátankar) is still alive. If he is dead, the life estate which was all the claimant could legally have bought, has ceased to exist, and the claimant has no right whatever to recognition by the Collector. But if that life estate still continues, an entry in the Collector's records recognizing the extent of the claimant's interest would probably be found convenient to protect the Revenue Authorities from error which might prejudice the claimant and give him a cause of action.

"16. The claimant cannot in any case *demand* the entry of his name in the Collector's book or sue if he is refused. For the books are kept for fiscal purposes and for the guidance and information of Revenue officers and not as evidence of title. But the Revenue Authorities, however, would be liable if, misled by the inaccuracy of those records, they took any course of action prejudicial to the claimant's rights, as for instance by ignoring the interest which he has to prevent a forfeiture. There could, it seems, be no objection to insert under the name of Hanmantráv Ápáji, if he is still the incumbent, some such entry as the following :—

10 B.H. C.R., 134.
10 „ „ 187.
10 „ „ 192.
10 „ „ 197.
7 „ „ 99.
I. L. R., 3 B., 134.
I. L. R., 13 B., 75.

हणमंतराव आपाजी पाटणकर याचा ताब्यात इक कोर्टमार्फत लिलाव विकत घेणारा रामचंद्र अनंत परचुरे.	"Ramchandra Anant Parchure, auction purchaser of the life interest of Hanmantráv Ápáji Pátankar."

(G. R. No. 7675, dated 29th October 1890.)

10. Government concurred in the views expressed by the Legal Remembrancer in the following report and approved of the suggestion made in paragraph 7 thereof :—

"The Collector of Khándesh has, in consequence of Government Resolution No. 8443, dated 26th November 1890, forwarded to me, for revision and adaptation, a certificate to be issued to a Civil Court for the removal of attachment from certain watan property.

"2. The form of certificate drafted by me and approved by Government Resolution No. 3697 of 29th May 1890 was applicable to cases of attachment of watan assigned under Section 23 of the Bombay Hereditary Offices Act, 1874, as remuneration of an officiator.

"3. The Act gives special protection to the interests of the public service in such cases by declaring property so assigned '*not liable to process of any Civil Court.*' It is inapplicable, but may of course be adapted to the case of an attachment of ordinary unassigned watan. In the case of unassigned watan, however, the power of alienation without Government sanction has, as I

No. 8513 of 20th December 1888.
No. 4282 of 19th June 1890.
No. 7675 of 29th October 1890.

pointed out in the reports quoted in the Government Resolutions marginally noted, been recognised by Section 1 of Bombay V of 1886, as extending to the life interest of the alienating incumbent.

Government Resolution No. 4282 of 19th June 1890.

"4. The alienating incumbent is himself estopped from denying his right to alienate (I. L. R. XIV B., 404). But as noted in my No. 597 of 31st May 1890, Section 10 of Bombay III of 1874 was not modified in accordance with Bombay V of 1886, so that the Collector has still the power to issue a certificate in respect of an alienation which under the amending Act it is yet competent to the alienor to make without sanction.

"5. In my No. 1262 of 23rd November 1888 I ventured to lay stress on this anomaly, and to submit that Government would probably not approve of the Collector taking action so inconsistent with the spirit of the amending Act, merely to enable a man to repudiate his own liabilities when he would be estopped from disputing them on his own account.

"6. In the present instance the watan property is unassigned watan brought under the Gordon settlement. No doubt, it may, owing to the antinomy between Section 10 of Bombay III of 1874 and Section 1 of Bombay V of 1886, be legally *possible* for the Collector to issue a certificate under Section 10 of Bombay III of 1874 (see Printed Judgments of 1890, pages 112, 113). But I would submit that on the grounds stated in my No. 1262 of 23rd November 1888, it is improper that such interference should be made in cases of this nature, as it is not necessary to protect the interests of the public service and could only operate to enable debtors to repudiate liability for their own debts.

"7. I would venture to submit that the Collector's interference might be properly limited to cases affecting—

(*a*) watan assigned as remuneration of an officiator,

(*b*) watan on which it is attempted to enforce a charge or liability created by some person deceased,

in which case alone no private sale could take place without the sanction of Government.

"8. If every attachment affecting the life interest of a Watandár debtor is to be set-aside by issue of certificate, the result will be that Watandárs will be able through the medium of the Collector to repudiate charges on their own life interests which they would be estopped from repudiating on their own account.

"9. This, I think, is opposed to the spirit of the law and probably also to the wishes of Government. But as no distinct orders have as yet, I believe, issued on the subject, I would venture before revising the certificate sent by the Collector of Khándesh to solicit the instructions of Government as to whether such certificates are to be made applicable to any attachments other than those referred to in my paragraph 7 above."

(L. R. No. 484, dated 4th April 1891; *vide* G. R. No. 2917, dated 28th idem.)

11. Section 9 of the Hereditary Offices Act, III of 1874, is inapplicable to alienations made before the Act came into force, and which took place either by virtue of, or in execution of, a decree or order of a British Court or with the consent of the Collector and a mutation of names in the revenue records. (L. R. No. 284, dated 5th March 1883; *vide* G. R. No. 2253, dated 19th idem.)

12. The terms of Section 12 (*a*) of the Hereditary Offices Act are sufficiently wide to authorize the Collector to evict a person whom, on appeal, he considers his Assistant has wrongly placed in possession of land under Section 9, and to make over the land to the person to whom he decides it should be given. (L. R. No. 293, dated 6th March 1883; *vide* G. R. No. 2507, dated 28th idem.)

13. In cases in which a portion or the whole of the watan lands of the village officers may be resumed but their services may still continue, the loss is simply that of the occupancy right of certain lands, and its value should be calculated on the principles that would regulate the compensation to be paid for the loss of similar rights to private individuals. This being thus compensated for, the diminution of profit by the loss of rent-free lands from the watan should be made up by a corresponding increase of cash remuneration equal to the assessment of the lands.

In cases in which in consequence of the resumption of the lands of villages the necessity for the service of village officers may cease or their scale allowances be diminished, the loss of occupancy rights in watan land should be similarly compensated for, and that on account of cessation of hereditary service or diminution of watan emoluments according to scale on a smaller realizable amount of land revenue separately considered. For this one-third of the full value of the watan in cases in which service may be entirely dispensed with, and one-third of the scale value of the land resumed or otherwise appropriated in cases in which service is continued but the watan emoluments diminished by the lessening of the village area, shall be deducted from the total value of the watan and that of the portion resumed or otherwise appropriated, respectively, and fifteen times the balance be paid to the hereditary officers concerned as compensation for the total or partial deprivations of their watans.

Where only such small portion of village lands may be left in any case as to render it advisable to incorporate them in an adjacent village, the sanction of Government should be obtained by the Commissioner on a report submitted in consultation with the Survey Department.

(G. Rs. No. 5974, dated 4th December 1872, and 5194, dated 16th September 1873.)

14. The decision in *Ráoji Raghunath* vs. *Mádhavráo Vishwanáth* (2 Bombay High Court Reports, page 250) was passed in A. D. 1864, several years before the Hereditary Offices Act became law. It was based upon the ruling that the holder of an hereditary office was simply a tenant for life which the Court said 'had been frequently decided.' These decisions dated, in fact, from the year 1829, being based upon Section 20 of Regulation XVI of 1827. The Sadar Diváni Adálat's 'Interpretations' (Harrison's Code of 1849, Vol. 2, pages 757-8) of this section are the original authority for this course of decisions.

Section 20 of Regulation XVI of 1827 was, however, repealed by the Hereditary Offices Act, and the law substituted for it is that contained in Section 5 of the Hereditary Offices Act, which authorizes alienation to a Watandár of the same watan, but not to an outsider, except with the sanction of Government.

The hereditary office being a part of the watan (*vide* definition of 'watan' in Section 4 of the Hereditary Offices Act), the terms of Section 5* apply to alienations of it. To a Watandár of the same watan such an office may be alienated in perpetuity, or for life or any other term, at the owner's pleasure; to an outsider it cannot be alienated at all without the sanction of Government. If a representative Watandár alienates in a lawful manner his right of service, the alienee becomes thereby 'the representative Watandár' in his stead. Recognitions of transfers of hereditary offices should, therefore, be regulated by these considerations.

* Amended by Section 1 of Act V of 1886.

There ought to be no objection to substituting the name of the lawful alienee of a representative Watandár in the register, if there is no question and no doubt as to the alienation and as to its legality. When there is any question between the parties as to the fact of the alienation, or as to its validity as against any of them, they should be desired to produce a decree of a competent Court under Section 36 of the Act before any mutation of names in the register is allowed.

(L. R. No. 281, dated 5th March 1883; *vide* G. R. No. 2776, dated 7th April 1883.)

15. The conditions in Section 9 of Bombay Act III of 1874 that the Collector's consent should be obtained and there should be a transfer in the records, affect only transfers before the passing of the Act otherwise than by virtue of a decree of a Court.

When a watan or a part of a watan has before the date of the Act coming into force passed by virtue of or in execution of a decree or order of a British Court into the ownership or beneficial possession of any person other than the officiator, the watan or part of watan is liable under Section 8 only to a contribution for remuneration in like manner and to the like extent as if no such decree had been passed. (G. R. No. 8051, dated 11th October 1884.)

16. There is nothing to prevent watan property descending to a daughter's son when such person is the legal heir according to Hindu law. (L. R. No. 283, dated 27th March 1878; *vide* G. R. No. 1737, dated 4th April 1878.)

17. The following opinions of the Remembrancer of Legal Affairs on the question of the title of a daughter married out of a watan family to succeed to her father's watan and of her husband to officiate as her deputy were communicated to the Commissioners and Collectors:—

"Government have decided on several occasions that a daughter married out of a watan family is not by reason of such marriage divested of her rights and does not lose her status as Watandár.

"2. In the present instance it appears that the petitioner has already been recognised as representative Watandár, and that under Section 51 of the Bombay Hereditary Offices Act, 1874, she appointed her husband to be her deputy. As Section 53 of that Act provides that none but a Watandár shall be appointed as deputy, the question is whether the petitioner's husband can be deemed to be a Watandár, that is 'a person having an hereditary interest in a watan' within the meaning of that section.

"3. The answer to this question must depend upon the decision of the other important question whether the watan property which a daughter inherits from her father is 'stridhan,' and, therefore, transmissible to her heirs, or whether it is a limited and restricted estate only, that is to say, which she is entitled to enjoy for her lifetime, and on her death devolves on the line of the last male owner, her father.

"4. If the watan is regarded as 'stridhan' it seems clear from the best authorities that on the death of the daughter her children are entitled to inherit it, and if she has no children, her husband will be her heir and on failure of him his nearest 'sapindás;' which term includes, on the father's side, all blood relations within six degrees together with the wives of the males, and on the mother's side, those within four degrees. Consequently no objection could be taken to the appointment of the Watandár's husband or one of his relations within those degrees as her deputy.

"5. There is, however, a very great difference of opinion on the subject. The Bombay High Court have ruled that according to Hindu law on this side of India property inherited by a married woman from her father descends on her death to her own and not to her father's heirs (*see* I Bombay High Court Reports, 209). Subsequently, the same Court held that the property acquired by a married woman by inheritance, with the exception of property inherited by a widow from her husband, classes as stridhan and descends accordingly (*see* 6 Bombay High Court Reports, 1). Lastly it was decided in an elaborate judgment by Mr. Justice West (8 Bombay High Court Reports, 244) that the Mitákshara (which is the highest authority in this Presidency) recognises only one class of 'stridhan' and includes in that

class *all* property acquired by a woman by inheritance, and if she has been married according to one of the approved forms, on her death childless, descends to her husband and his 'sapindás;' but over 'stridhan' acquired by inheritance her power of alienation is limited. So, too, in the latest case reported in Indian Law Reports (III Bombay, 171), the Chief Justice (Westropp) held that the daughter had succeeded not to a qualified estate, but to an absolute and several estate in her father's immoveable property.

"On the other hand the rulings of the High Courts of Calcutta and Madras are quite opposed to the Bombay rulings, and have been entirely approved of by the Privy Council in *Chotay Lall* vs. *Chimna Lall* (6 Law Reports, Indian Appeals, 15). In commenting on Mr. Justice West's judgment, the Chief Justice of the Calcutta High Court in this case pointed out that there was no substantial difference of opinion on the law between the Calcutta and Madras High Courts and that they ought not to unsettle the law which had been received for the last fifty years on account of the opinion of a Judge of the High Court at Bombay, however learned he may be. The Privy Council observed that the question of the daughter's estate cannot be considered as '*res integra*;' that the result appears to be that the Courts in Bengal and Madras have determined in a series of decisions that the daughter takes a qualified estate only, whereas in the Courts of Bombay there have been rulings and *dicta* in favour of the view that she takes the entire property. But 'their Lordships do not think it necessary, especially after their own decisions as to widows' estates, to go into an examination of the Indian cases. They agree in the conclusion of the Calcutta High Court affirming the law as stated by Sir William Macnaughton, that immoveable property acquired by a daughter by inheritance, on her death in default of issue male, goes not as 'stridhan' to her husband or other heir, but reverts to her father's heirs.'

"7. It must be observed that this difference of opinion rests on a different interpretation of old and obscure texts. The original text of the Mitákshara, it is stated in the above judgment of the Privy Council, does not afford any foundation for the argument in favour of the right of the daughter to the entire interest in land acquired by inheritance, though the interpretation of the Commentator, Vijnaneshvar, on which Mr. Justice West's reasoning rests, does. It seems, therefore, that there is a preponderance of decisions against the Bombay rulings. What would be the result of an appeal to the Privy Council from this Presidency it is not easy to say. Mr. Justice West observes that it is reasonable to suppose that in such case his arguments would have much weight with their Lordships. In the Calcutta appeal, however, the Privy Council had an opportunity of weighing the Bombay rulings as they are carefully reviewed in the judgment of the Chief Justice Couch which was on appeal before their Lordships. The conclusion come to by their Lordships is that it was unsafe to open the question and unsettle a rule of inheritance affirmed by a long course of decisions.

"8. The question of course now is whether Government should follow the law as stated by the Bombay High Court or as it is stated by the High Courts of Bengal and Madras, and recognise the female Watandár's husband or his relative as having an hereditary interest in the watan.

"9. In deciding this question it must be remembered that the Bombay rulings extend over a period of some twenty years and were laid down by Judges whose reputation for learning is beyond all question—Sir Mathew Sausse, Sir Joseph Arnold, and Mr. R. West, and have been followed and accepted as the law by the people of this Presidency. The Bengal and Madras rulings, though entitled to every respect, are not binding here, while the judgment

of the Privy Council cannot be said to decide the question in its direct applicability to the people of this side of India.

"10. On the next occasion of the question arising as it almost certainly will, the Bombay High Court Judges will have to decide it in the light of the Privy Council's decision, and it remains to be seen whether the High Court will adhere to its former view of the law as applicable to this Presidency or will alter it in accordance with the views of the Bengal and Madras Courts.

"11. I can, therefore, see no objection to the Bombay rulings being followed in the present instance, as it is clear the husband is otherwise fully competent to officiate as deputy for his wife. Government can safely leave it to the members of the original Watandár's family on the death of the female representative Watandár to contest with her husband or his relatives the question of the devolution of the watan estate which I have now discussed." (L. R. No. 323, dated 13th March 1882.)

"In continuation of the remarks contained in my report No. 323 of 13th instant on this difficult question of Hindu law, I now beg to draw the attention of Government to a remark made by Mr. Justice Melvill in a case reported in the last number of the Indian Law Reports (*see* Volume VI, Bombay Series, page 87, *Bulakhidás* vs. *Keshavlál*). Mr. Justice Melvill says: 'In this Presidency, and especially in Gujarát from whence this case comes, the Vyavahara Mayukha is a principal authority, and on the strength of Chapter IV, Section 8, paragraph 10 of the Mayukha it has become the established rule in this Presidency that daughters take by inheritance an absolute estate and not a limited interest as they would under the Mitákshara.' It seems quite clear from this remark that the interpretation of the Mitákshara which has been unhesitatingly adopted by the Privy Council must be accepted in this Presidency, but inasmuch as the Mayukha is a principal authority in this Presidency and more especially in Gujarát, we must fall back on the Mayukha which Mr. Justice Melvill declares to be a sufficient authority that daughters take not only absolute but several estates, and consequently, when not having any issue, may dispose of such property during life or may devise it by will." (L. R. No. 342, dated 17th March 1882.)

(G. R. No. 2318, dated 8th April 1882.)

18. A Collector having enquired, with reference to Government Resolution No. 2318 of 8th April 1882, how the names of heirs are to be entered in the watan register of patelki and kulkarni watans in the following cases:—

1. A representative Watandár dies leaving 5 widows of different ages and married at different times, some under 'lagna' ceremonial and others under that of 'pat.' How and whose names should be registered? Is the Collector to find out who is the eldest of them, and if so, is the seniority to be determined by her age or by precedence in marriage?

2. A representative Watandár dies leaving no male issue nor a widow, but three daughters married to different persons in different families: which of the three should be entered? Legally they have equal rights. Are they, then, all three to be registered as representative Watandárs and a rotation established against the custom of the watan?

3. A representative Watandár dies leaving two widows, one of them was married under 'lagna' ritual and the other under that of 'pat.' The eldest widow dies leaving a daughter, who prays she may be recognized as representative Watandár. The widow, her step-mother, claims to be entered as representative Watandár. Should the name of the widow be registered?

4. There is a Hindu watan family of which one member is registered as representative Watandár. He dies leaving a daughter and also four brothers. The family is divided as regards other property, but undivided as regards the watan; are the brothers to be entered as representative Watandárs in preference to the daughter?

the following opinion was recorded by the Remembrancer of Legal Affairs:—

"The term 'nearest heir,' which is used in Section 36 of Bombay Act III of 1874, is not a very accurate one; but looking to the fact that only one person's name can be registered in the room of that of a deceased representative Watandár, whilst there may frequently be several co-heirs of the deceased person all equally near to him in relationship, the meaning of the Act is not, I think, doubtful. Thus in his report No. 325 of 13th March 1882, the late Mr. Cordeaux, when acting for me, submitted an opinion that the Collector should register the elder of two daughters of a deceased female representative Watandár as the representative Watandár in her stead, and Government, in their Resolution No. 2321 of 8th April 1882, approved of this advice. The context shows, I think, that what the section means is that the Collector should recognise as representative Watandár the senior amongst co-heirs of the same degree of relationship and the nearest relation amongst heirs of different degrees of relationship. And by senior I do not mean the eldest in age, because a second or third wife is often older than her predecessor or predecessors, but I mean the one who, whether by birth or marriage, first acquired the status which gave him or her the right of inheritance.

"2. Following this view of the intention of the law, I would answer the Collector's questions thus:—

1st.—The senior of the five widows by precedence in marriage should be the representative Watandár.

2nd.—The eldest daughter should be recognised as representative Watandár.

3rd.—The daughter does not inherit so long as a widow survives; the widow, therefore, has been rightly recognised as the representative Watandár. There is no difference as regards the right to inherit between a '*lagna*' wife and a '*pát*' wife.

4th.—The family must be regarded as undivided, in which case the three brothers are the deceased's heirs, and the eldest of them should be recognised as representative Watandár."

(L. R. No. 545, dated 17th April 1884; *vide* G. R. No. 3530, dated 2nd May 1884.)

19. A daughter takes by inheritance an absolute estate just as a son would, but, if the estate be watan, the interest therein is so far limited by express enactment as provided in Section 5 of the Bombay Act III of 1874.* (L. R. No. 1375, dated

* *Vide* also Section 2 of Bombay Act No. V of 1886.

18th October 1882; *vide* G. R. No. 7789, dated 7th November 1882.)

20. The word 'through' in Section 2 of Act V of 1886 implies some intermediate link between the claimant and the last holder, and does not apply to the case of a son claiming his mother's property as such. It can hardly be said that a person claiming direct from the last holder in whom the whole estate was vested, claims through such holder.

The Full Bench decision of *Bhágirthibái* vs. *Káhnujirav*, 11, I. R., Bombay, 285, decided that under the Hindu law prevailing in the Presidency of Bombay a daughter inheriting from either mother or father takes an absolute estate which passes on her death to her own heirs and not to those of the preceding owner. This decision overruled the opinion expressed in the case of *Dalpat* vs. *Bhagvan*, 9, I. R., Bombay, 301, that daughters would not take such an absolute estate in cases governed by the Mitákshara, and lays down the law on the point for this Presidency. It follows that law over the whole of the Bombay Presidency that the heirs of a daughter on whom a watan had devolved before Act V of 1886 came into force will succeed to it on her death.

(L. R. No. 102, dated 24th January 1888, and Adv. Gen. No. 11, dated 24th February 1888; *vide* G. R. No. 2793, dated 3rd May 1888.)

21. Section 2 of Bombay Act V of 1886 enacts that, with one exception, every female member of a watan family is to be postponed in the order of succession by inheritance to the watan property to every male member of the family qualified to inherit. This provision is obviously intended to operate whilst there are both male and female members of the family entitled, under the law of inheritance applicable to them, to succeed to the watan property. It deprives it of all meaning to hold that it operates only when no male member of the family qualified to inherit any longer survives. It is not, therefore, right to hold that the one female excepted by the section from its provision, *viz.*, "the widow of the last male owner," can only claim the benefit of the exception, when owing to failure of male heirs, the property would otherwise lapse to Government. The words "last male owner" do not mean, as suggested by Mr. East, only the last surviving male representative of the watan family. The section applies at every succession by inheritance to watan property. If, according to the law of the parties, a female would on any occasion succeed, she, unless she be the widow of the last male member of the family who owned the property, is to be postponed in the order of succession to every male member of the family qualified to inherit. (L. R. No. 1229, dated 24th July 1891, and Adv. Gen. No. 82, dated 29th August 1891; *vide* G. R. No. 6402, dated 16th September 1891.)

22. In the case, 5, Bombay High Court Reports, 161, it was held that 'where there is a plurality of wives equal in caste, the sons of each wife (not being the first wife) take precedence according to the dates of their respective births and without reference to the dates of the marriages of their respective mothers.' In that case the litigation was between the son of a second wife and the son of the third wife, so that it was unnecessary for the Court to decide, and it did not decide, how the law would be as between the son of a first wife and the son of any subsequent wife.

The Bombay High Court followed in that case the decision of the Madras High Court in *Sivananja* vs. *Muttu Ramalinga* (3, Madras High Court Reports, 75) in which it was held that 'as regards the rights of sons by different wives to inherit* * * (except perhaps the son of the first wife) the priority in point of time of their mothers' marriages has never been regarded when the wives were equal in caste and rank.' In the case, also, the Court did not decide whether a distinction exists in favour of the younger son of a first wife, but merely said that 'perhaps' the case of such a son is exceptional.

In *Ramalakshmi Ammal* vs. *Sivanantha Perumal Sethurayar* (14, Moore's Indian Appeals, 570) the Privy Council also decided to the same effect as the above, still leaving the question as to the legal position of a junior son born of a first wife an open one.

But in *Pedda Ramapa* vs. *Bangari Sheshaunna* (Indian Law Reports, 2 Madras, 286) the Privy Council distinctly held that there was no distinction between the son of a first wife and of any subsequent wife. It was held generally that 'among sons born of wives equal in their class, and without any other distinction, there can be no seniority in right of the mothers.' It is true that the dispute in this case was between the son of a third wife, and the son of a fourth wife. But it was claimed for the former that after the death of the first and second wives his mother (the third wife) stood in the position of a first married wife, and it was on this ground that their Lordships inquired into and settled the position of a son of a first married wife.

It is, therefore, now settled law that the junior son of a first married Hindu wife takes no precedence over the senior son of a subsequent wife, if both wives are of equal class.

(L. R. No. 326, dated 4th March 1884; *vide* G. R. No. 2499, dated 21st idem.)

23. Amongst Sudras the right of succession undoubtedly devolves on illegitimate sons in the absence of legitimate sons, sons' sons or sons' sons' sons. It does not appear that watan property form any exception to the general rule of succession in this respect. (L. R. No. 1695, dated 22nd December 1884; *vide* G. R. No. 104, dated 7th January 1885.)

24. According to the general Hindu law, as interpreted by recent decisions, it seems clear that a

widow's own heirs can never succeed to immoveable property inherited by her from her husband. See Mayne's Hindu Law, paragraphs 519—525, *Bhagvandas* vs. *Mynabai*, 11 Moore I. A., 487, 513, and *Collector of Masulipatam* vs. *Cevely*, 8 Moore I. A., 529.

But this, like all other rules of Hindu law, is liable to be overruled by proof of a special custom to a different effect, and the passages in Steele, 231, West and Bühler, 540 and 541, and the opinion cited at West and Bühler, 546, point to there being in some parts at least of the Deccan a custom under which a widow's own heirs do in the absence of any heir of her husband succeed on her death to immoveable property inherited by her from him.

(Adv. Gen. No. 12, dated 24th February 1889; *vide* G. R. No. 6288, dated 27th August 1889.)

25. Section 9 of Act III of 1874 does not apply to cases in which a watan, its profits, or part thereof, have passed into the ownership of, or beneficial possession of, a person who is a Watandár of the same watan.

A Watandár is defined in Section 4 as a person having "an hereditary interest in a watan."

*(1) Legal Remembrancer's No. 11 of 3rd January 1883 (Government Resolution No. 507, Revenue Department, of 20th January 1883).
(2) Legal Remembrancer's No. 554 of 27th April 1883.
(3) Advocate General's No. 50 of 21st July 1883.
} Government Resolution No. 6444, Revenue Department, of 30th August 1883.

The meaning of the phrase "having an hereditary interest in a watan" has been discussed* in the marginally noted papers.

The arguments in those papers seem to show that no one has an hereditary interest in a watan, or can be regarded consequently as a Watandár, until he has actually succeeded thereto, unless he is of the class known to Hindu Law† as unobstructed (*apratibandha*) heirs, that is, sons, sons' sons and their sons.

† Mayne on Hindu Law, Sections 247, 248.

Sons' sons and their sons have an interest in the ancestral property vested in them from their birth. The interests of all other persons who *may* succeed are contingent and dependent on default of persons preferentially entitled, and as their titles may be defeated by unforeseen contingencies, they have no hereditary interest till they actually succeed in the absence of other heirs.

Under Regulation XVI of 1827, Section 20, no person could succeed who was not of the family in which the office was vested.

A married daughter is not, strictly speaking, of her father's family,‡ but on marriage enters the *gotra* of her husband.

‡ West and Bühler, 129.

The object of the Regulation was to keep the watan in the family to which it was originally granted. A daughter takes an absolute estate,* her own heirs inherit † and she becomes a new stock of descent.‡ The Sadar Diváni Adálat seems to have held § that females were precluded by Section 20 of Regulation XVI of 1827 from succeeding to a watan.

* I. L. R., XI B., 285.
† West and Bühler, 335.
‡ Maine, Section 479.
§ *In re Gulab* vs. *Abherám et al.* 19th May 1832.
8 Bom. H. C. Rep., 85, note.

Subsequent, however, to the passing of Act XI of 1843 the High Court has frequently recognised the right of a female, even as a daughter,‖ to succeed, as she is "allowed to appoint a deputy"¶ and is bound if required to furnish an efficient substitute.¶

‖ 5 Bom. H. C. Rep., 202, A. C. J.
8 Bom. H. C. Rep., 83.
Bom. H. C. P. J., 1872, S. A. No. 304 of 1871, 8th March 1872.
¶ Bom. H. C. P. J. 1881, p. 270.

Section 20 of Regulation XVI of 1827 having been repealed by Bombay III of 1874, Section 2 and Schedule (*vide* Act XII of 1876, Section 1), the words "hereditary interest" must now be taken in their ordinary meaning of an interest acquired under the ordinary law applicable regulating inheritance, except so far as it may be altered by express enactment.

Bombay III of 1874 thus left to ordinary Hindu Law as modified by special custom, the devolution of watan property among Hindus, and daughters and daughters' sons, though of a different family, in the absence of special custom, would succeed to watan as to other property. That the Legislature contemplated this as the result of Bombay III of 1874, appears from the express legislation** by which it deemed it necessary to postpone males claiming through a female (who must necessarily be of another family) to males otherwise entitled.

** Bombay V of 1886, Section 2.

Under Bombay III of 1874, therefore, a daughter was, until Bombay V of 1886 became law, entitled, in default of unobstructed heirs and on the death of the widow to succeed, to divided watan in the absence of special custom excluding her.

The Courts have decided that there were no preferential heirs, that the property was divided, that there was no special custom excluding Sakubái, and declared her right to succeed.

At the time that the property passed into her ownership and possession therefore she was a Watandár, having an interest already actually acquired by descent, and Section 9 has therefore no application to her.

This appears to be in accordance with the view taken by Mr. Fulton†† as concurred in by

†† In his report No. 102 of 24th January 1888, paragraph 11.

the Honourable the Advocate General.*

* No. 11 of 24th February 1888.
Government Resolution No. 2793, dated 3rd May 1888, Revenue Department.

Bombay V of 1886 cannot affect the case, the presumption being in the absence of express provision that enactments taking away or impairing vested rights acquired under existing laws, were not intended to have a retrospective operation.† *Leges et constitutiones futuris certum est dare formam negotiis, non ad facta præterita revocari; nisi nominatim et de præterito tempore et adhuc pendentibus negotiis cautum sit.*

† Maxwell on Interpretation of Statutes, 192.
Cod 1, 14, 7, Broome's Legal Maxims, 35, 5th Edition.

(L. R. No. 1840, dated 10th December 1890; *vide* G. R. No. 474, dated 20th January 1891.)

26. On the question whether one born only one month after the marriage of his mother with one G., could, for the purposes of inheritance, be regarded as the son of the said G., the mother having been formerly the wife of another man, J., the following opinion (No. 893, dated 1st June 1892) was recorded by the Remembrancer of Legal Affairs:—

"Ordinarily under Hindu Law a son born in wedlock is held legitimate though begotten before it[1]. Such a son was called Sahodha[2]. A presumption of legitimacy would also arise under Section 112 of the Evidence Act I of 1872.

(1) W. and B. 340, note (c). L. R. 1 I. A., 283, 293. S. C. 21 W. R., 358.
(2) Mayne's Hindu Law, Section 75.

"If R.'s mother and G. were Sudras, R. would succeed to G.'s rights, even as his illegitimate son,‡ provided that the intercourse was not adulterous and unlawful, in which case he could only claim maintenance and not inheritance.§

‡ W. and B. 72, 81, 82, 389, 415, 447. 13, M. I. A., 141. 1 M. H. C. R., 475. 7 M. I. A., 48, 50. Str. H. L., 65, 68. Mayne, Section 503.

§ 173 E. P. J., 1877. I. L. R., 2 B., 140. 2 Str. H. L., 68. I. L. R., 1 B. 9. 4 M. H. C. R., 204. Mayne H. L., Sections 408, 505. I. L. R., 1 M., 306.

"In the present instance it is not *stated* that the birth of R. took place before the dissolution of the marriage between R.'s mother and her former husband J., or so soon after as to make it impossible that he should have been the son of G. by intercourse other than adulterous.

"The presumption therefore is that R. was the son of G. and entitled to succeed him, and it is for those who dispute that right to sustain the onus of showing that R. was the offspring of bigamous or adulterous intercourse.

"It is impossible to venture an opinion as to the question of fact whether R. were the son of J. or of G. Whether R. was the offspring of intercourse which would disentitle him, under the case above cited, to anything beyond maintenance, would seem to depend on the interval between the dissolution of the first marriage and R.'s birth, and in case of doubt R. is entitled to the benefit of it."

(G. R. No. 5053, dated 17th June 1892.)

27. The following opinion of the Remembrancer of Legal Affairs (No. 1778, dated 23rd December 1892) was communicated to the Divisional Commissioners and the Collectors for information and guidance:—

"Assuming the facts to be as stated, *viz.*, that the deceased P. (a representative Watandár in the pátilki watan of U.) has left no kindred but her sister's daughter T., that the family is governed by Mahomedan law, and that there are no other claimants except one C., who claims as the adopted daughter of deceased, there does not seem to be any reason for doubt that T., the daughter of deceased's sister, should succeed, and would exclude the right of the Crown.

Macnaghten's Precedents of Mahomedan Inheritance, Chapter I. Case VI.

"Adoption confers no right of inheritance.

Macnaghten's Principles of Mahomedan Inheritance, Section 45.

"Sisters' children are included in the third class of distant kindred under Mahomedan law.

Macnaghten's Principles of Mahomedan Law, Section 56.

"It is only in default of the four classes of distant kindred and of persons acknowledged by the deceased as kinsmen, and in the absence of a will that the property will escheat to the Public Treasury, but this only when no individual has the slightest claim.'"

(G. R. No. 575, dated 20th January 1893.)

28. When there are two or more distinct taksims in connection with one hereditary office, the Watandárs belonging to the different taksims should be treated as Watandárs of the same watan for the purposes of Part II of the Watan Act. (G. R. No. 7220, dated 30th September 1897.)

29. A widow cannot sell (and, therefore, a purchaser cannot buy) more than what is owned by the widow. Sales of shares to co-sharers should be encouraged as tending to reduce the number of shares, but for a purchaser to acquire an absolute right in a share purchased from a childless widow, it would be necessary for all the reversioners (co-sharers) to assent to and join in the sale. (L. R. No. 1279, dated 1st October 1885; *vide* G. R. No. 8617, dated 24th idem; *vide* also G. R. No. 3418, dated 8th September 1868).

30. As regards the question whether the holder of a service inám land can be ousted from his occupancy and forced to take other land in exchange, because his service holding is required for a public purpose, as for instance reserved forest, it appears that the only way in which an exchange could be enforced would be by Government resuming the existing service holding and afterwards making a fresh grant. But there is no provision in the rules concerning the resumption of service holdings, that Government may resume them whenever the land comprised therein is required for any public purpose. Service lands have always been acquired, when necessary, under the Land Acquisition Act. (L. R. No. 505, dated 19th April 1886; *vide* G. R. No. 3685, dated 21st May 1886.)

31. Watans consist of (1) lands, (2) cash allowances, and (3) right of service. When watan land is required for a public purpose, it may be acquired, like any other land, either by agreement or, if necessary, under the Land Acquisition Act. Cash allowances may be dealt with by Government at

their pleasure, seeing that the Pensions Act protects them from suits in the Civil Courts in respect of such payments. In the case of an allowance enjoyed as remuneration for service, the payment would naturally be ordered to cease when the service is no longer performed or required by Government. For loss of the right of hereditary service, with the emoluments and advantages appertaining to it, a Watandár has a good claim to compensation, and if he is not satisfied with any terms Government may think fit to authorize the Collector to offer him, his claim will be entertainable by the Civil Courts. The Land Acquisition Act is not applicable to the acquisition of such rights. (L. R. No. 1635, dated 20th December 1886; *vide* G. R. No. 323, dated 14th January 1887.)

32. The will of a Hindu is, so far as it affects property, a deed of gift and takes effect to the same extent only as a gift of the property would be valid. Under Section 5 of the Hereditary Offices Act a gift of a watan is invalid without the sanction of Government.

The will in so far as it alienates the watan without the sanction of Government to a person who is not a Watandár of the same watan is invalid.

(L. R. No. 599, dated 12th May 1886; *vide* G. R. No. 4055, dated 7th June 1886.)

33. Section 5 of the Watan Act is to be given effect to when the alienation introduces no innovation in the original custom of the watan service and is not contrary to the provisions of the Act in other respects. (G. R. No. 6272, dated 3rd September 1886.)

34. The following opinion of the Remembrancer of Legal Affairs, No. 1262, dated 23rd November 1888, was circulated to the Collectors and Commissioners for information and guidance :—

"The question raised in the correspondence which accompanied Government Memorandum No. 5515, Revenue Department, dated 14th August 1888, is whether the Collector can under Section 11 of the Watan Act declare null and void an alienation which a Watandár was competent to make under Section 5 of the Act as amended by Bombay V of 1886.

"2. The facts are—

A Watandár mortgaged part of the watan property in 1878 for Rs. 300.

He offered to redeem.

The mortgagee refused to allow immediate redemption.

The Watandár complained to the Assistant Collector, Mr. Wiltshire, who under Section 11 of the Act ordered restoration of the property to the Watandár.

"3. On appeal the Collector considering the alienation valid under Section 5 of the Act as amended by Bombay V of 1886, as far as the life interest of the mortgagor was concerned, declined to act without the orders of Government.

"4. The Commissioner, S.D., thinks Section 11 empowers the Collector to protect only inalienable watans and that the Collector cannot declare null and void the alienation of an alienable interest.

"5. I doubt however whether the words 'therefore inalienable' in Section 10 of the Act would have the effect. They are not operative but only inserted as words to be used in the certificate, and it may be doubted if they apply to any words in that section but those with which they are coupled, *viz.*, 'assigned as the remuneration of an officiator.'

"6. Until the Act was amended by Bombay V of 1886, all the alienations mentioned in Section 10 were *ab initio* void, including unsanctioned alienations of unassigned watan to non-Watandárs.

"7. The Amending Act rendered alienations of the kind last mentioned valid for the life interest of the alienor, but it did not by express words take away the power of the Collector to declare such alienations null and void.

"8. This was probably an oversight. The point seems to have been noticed in the Rules* made under the Act which were amended by Government Resolution No. 2793, Revenue Department, of 3rd May 1888, paragraph 2, to suit the change in the law, the words 'an illegal transfer' being substituted for the words 'a transfer.'

* In line 8 of the Rule under Part II, Sections 10 and 11 (*vide* Compilation of General Rules, page 191).

"9. The consequence is that under the strict wording of the law the Collector would retain the power in the interests of Government to declare such an alienation null and void, while the Civil Courts could not refuse to enforce it as an alienation valid so far as the life interest of the alienor is concerned.

"10. The words the 'Collector shall' in Section 11 are no doubt imperative. But Government alone could insist on their being enforced.

The mortgagor would be estopped from taking advantage of his own wrong, and now that he has the title which he professed to mortgage, he has no legal or equitable right to demand the restoration of the land to himself without redemption.

"11. If, therefore, the Collector has the power under Section 11 to declare the alienations void, there is no reason why such power should be exercised in contravention of the rules framed by Government.

"12. But I think that Sections 10 and 11 of the Act, so far as they affect alienations of life interests in 'unassigned' watans, were repealed by implication under Bombay Act V of 1886.

For 'if the co-existence of two sets of provisions would be destructive of the objects for which they were passed, the earlier would be repealed by the latter.'

Maxwell on Interpretation of Statutes, page 145.

"13. I therefore think that the Collector should refuse to exercise any summary powers in this case. The mortgagor has his remedy in the Civil Courts, and apparently the mortgagee is now willing to allow redemption.

"14. I may note that Section 11 only enables the Collector to declare the alienation of the watan property null and void and does not annul the liability of the alienor to pay the debt."

(G. R. No. 8513, dated 20th December 1888.)

35. There can be no doubt from Sections 4 and 9 of Act III of 1874 that it was not intended that the latter section should ever be enforced to deprive a person of a holding acquired before the introduction of the British Government. Such a person by Section 4 is to be regarded as himself a Watandár, and Section 9 clearly refers only to transfers whose invalidity was due to their not having been effected

by virtue of a decree of a British Court or with the consent of a Collector.

Even before Bombay III of 1874, *wherever Regulation XVI of 1827 was in force*, an alienation of watan property was no doubt inoperative beyond the life time of the alienee.

I. L. R., 5 Bonbay, 435
" " " 437

It was therefore entirely consistent with the presumable intention of the Legislature that retroactive effect should be given to Section 9 in respect of all alienations made *where Regulation XVI of 1827 was in force*. For that section did not affect the substantive law, but only the procedure, and the presumption against a retrospective construction has no application to enactments which affect only the procedure.

Maxwell on Interpretation of Statutes, 199.

It is quite otherwise, however, when a retrospective construction would affect the validity of past transactions.

It is when the enactment would prejudicially affect vested rights, or the legal character of past Acts, that the presumption against a retrospective operation is strongest. Every statute which takes away or impairs vested rights acquired under existing laws, or creates a new obligation, or imposes a new duty, or attaches a new disability in respect of transactions or considerations already past, must be presumed, out of respect to the Legislature, to be intened not to have a retrospective operation.

Maxwell on Interpretation of Statutes, 192.

Section 4, moreover, clearly indicates that the Legislature intended to regard as a Watandár any person actually holding watan property acquired by him before the introduction of the British Government.

(L. R. No. 828, dated 16th July 1889; *vide* G. R. No. 5620, dated 3rd August 1889.)

36. The following opinion (No. 997, dated 13th August 1889) was recorded by the Remembrancer of Legal Affairs on the question whether under general Hindu law the assent of heirs is essential to alienations by partition of estate :—

"It is a general principle of law that all co-parceners must be joined in a suit for partition, A son is not an heir, that term being misleading if applied to the case of a Hindu son's relation to his father. He is a co-parcener with a vested interest in the ancestral estate from his birth. He cannot dispute a partition made before his birth, but he is not necessarily bound by a suit for partition brought by his father's brothers against his father to which the son himself has not been made a party."

XII W. R., 256.
I. L. R., 7 Calc., 577.
VII B. H. C. R., 46.
W. and B., 735 (*d.*)

XI B. H. C. R., 72, 76, &c.

W. and B., 1229; and cases quoted.

I. L. R., 6 Mad., 284.

(G. R. No. 6728, dated 9th September 1889.)

37. A watan being an estate held from Government is subject to special rules both as to devolution

and as to the capacity for proprietorship. Government usually has bestowed it on a particular family with reference to the special fitness of that family on account of caste or social or political status for the performance of certain public services annexed as an obligation, though not as a condition, to the grant. Enjoyment by that family is thus an essential element of the tenure. This being so, the tenure fails on the entail, so to speak, being broken and the property passing into the possession of one not a member of the family of beneficiaries. This is recognized in an important Full Bench judgment of the Bombay High Court, reported at pages 198—232 of the Indian Law Reports, IX, Bombay Series. If then the original family of Watandárs have allowed themselves to be ousted so long or in such wise that they can no longer assert their right against the intruders, the result is not to destroy the latent ultimate right of the donor on terms as reversioner, *i.e.*, Government, but to bring the reversionary right into immediate operation. The ousted Watandárs if they have conspired with the intruders have been guilty of a fraud on the donor tending to the destruction of the residuary estate, which is recognised as a ground of forfeiture of the tenure. If they have been put out by force or fraud or the operation of any particular law, their estate has simply perished and that out of which it was carved (*viz.*, the estate of Government) becomes integral again. The intruders cannot as against Government take advantage either of the fraud or the negligence of the tenant Watandárs so as to destroy the higher estate of the sovereign except when the right of the latter is barred by limitation. Watan lands are also service lands and Government under general rules to that effect may resume them at discretion. (G. R. No. 6890, dated 13th September 1889.)

38. The question whether rent can be demanded from an alienee of watan land under Section 9, clause 2, without a declaration that the alienation is null and void, answers itself when the effect of such a declaration is considered. A declaration that an alienation of watan property is null and void does not invalidate or annul the whole transaction. It does not relieve the alienor from personal liability, but only affects the alienation of the watan property. When the alienation was prior to the act and the watan property consists of land it is lawful * for the Collector under Section 9, clause 2, to leave the alienee in possession of the land and to recover full rent from him. But in such case the rent is regarded as the profits. The Collector's procedure in such case necessarily has the effect, therefore, of annulling the alienation of the *profits*. The *transaction* does not require to be annulled. The recovery of the profits, *i.e.*, of the rent which shall be considered as the profits, operates as annulling the *alienation of the profits*, leaving the rest of the transaction un-

* For proper construction of the words "it shall be lawful" occurring in Section 9, clause 2, of Act III of 1874, *vide* G. R. No. 9198, dated 21st November 1895.

touched. The Collector has no power to do more than declare the alienation of the profits of the land alienated null and void, and his order for such recovery is an implied declaration that such alienation is null and void. There is in such a case no necessity or legal justification for any declaration beyond that, and if the declaration required to be expressed in words, it could merely declare that the alienation of the profits was null and void. The transaction is otherwise unaffected. The other incidents expressed or implied in the contract stand as they were before. Thus the liability for the debt and in case of a mortgage the equity of redemption or in case of a lease the limit of the term would be unchanged by the declaration. (L. R. No. 61, dated 13th January 1890; *vide* G. R. No. 947, dated 4th February 1890.)

39. The certificate to be sent by Collectors to the High Court under Section 10 of the Watan Act in cases of attachment of watan assigned under Section 23 as remuneration of an officiator should be in the following form. The certificate should in each case before signature by the Collector be sent to the Remembrancer of Legal Affairs for revision as the circumstances in each case may require.

Certificate under Section 10 of Bombay Act III of 1874.

I, Collector of hereby certify to Her Majesty's High Court of Judicature, Bombay, that the cash allowance hereinbelow described is watan property assigned under Section 23 of the Bombay Hereditary Offices Act, 1874, as remuneration of the officiating of Táluka . of the District, and is therefore inalienable and is not liable to process of any Civil Court.

The Second Class Subordinate Judge of having on the day of 18 at the instance of in darkhást No. of 18 in execution of the decree passed by the Honourable the Judges of Her Majesty's High Court of Judicature at Bombay in (?) Appeal No. * issued an order for the partition of the said cash allowance this certificate is, under Section 10 of the said Act, forwarded to the said Court at Bombay in order to the removal or setting aside in accordance with Section 13 of the said Act, of any attachment or process placed on, or of any sale of or affecting the said property or the profits thereof.

*(Names of Parties).

Property assigned as remuneration to the officiator :—

"One-half of the cash remuneration of Rs. 37 annually payable to the officiating from the Sub-Treasury."

Dated the day of 18 . } Collector of

(G. Rs. Nos. 6500, dated 13th September 1890, and 8443, dated 26th November 1890.)

PART III.—COMMUTATION OF WATANS.

1. Government are not at present disposed to enforce a non-service settlement against the wishes of the Watandárs, but in cases where they are not willing to accept it, service up to the full value of the watan should be exacted.

There is no legal difficulty in enforcing a settlement in respect to cash emoluments, and this can be done hereafter, if advisable, in cases where the cash allowances are sufficient to cover the amount representing the value of the service dispensed with. (G. R. No. 3045, dated 16th June 1874.*)

2. Ten years should be fixed as the period of settlements of haks to be made by panchaits under Section 18 of the Watan Act. (G. R. No. 34, dated 4th January 1876.)

3. The wording of Section 17† of the Watan Act excludes from its operation a case in which no payment in cash or kind is made and the remuneration consists of land alone. (G. R. No. 8190, dated 9th October 1885.)

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* In the Ratnágiri District the Collector was directed to enforce the non-service settlement on the basis of commutation of 5½ annas in the rupee. (G. R. No. 6260, dated 16th September 1887.)

† As regards the construction of Section 17, *vide* judgment of the Bombay High Court in Appeal No. 62 of 1893 printed as a foot-note to paragraph 8 of Part II of the Village Officers and Servants Section of the Compilation.

PART IV.—CREATION AND LAPSE OF WATANS.

1. It is inexpedient to create new watans in the Konkan, and the person who is appointed Patel should receive a cash remuneration. (G. R. No. 3270, dated 29th June 1878.)

2. The villages of the Panch Maháls should be grouped in two classes, *viz.*, Class A, comprising the more settled areas and the larger villages, and Class B, comprising villages without organized communities and inhabited chiefly by Bhils or Kolis. In the villages under Class A, new watans should be created under Part IV of the Watan Act III of 1874, but in the smaller Bhil and Koli villages in which no watan rights exist, none should be created at present. (G. R. No. 2139, dated 22nd April 1879.)

3. Government do not think it desirable to acknowledge services of their officers by the grant of watans. (G. R. No. 5747, dated 3rd October 1881.)

4. Government would be prepared to grant service lands to Patels, the former Watandárs of deserted villages, in the Khándesh District on their repopulating them and bringing a certain area of land under cultivation, should the Commissioner see fit to make proposals to that effect. (G. R. No. 3294, dated 26th May 1887.)

5. Copies of the following letter from the Secretary to the Government of India, Department of Revenue and Agriculture, No. 215—348, dated 18th January 1895, were forwarded to the Commissioners and Collectors for information with an intimation that the order* of the Government of India, No. 56, dated 26th April 1841, quoted at page 122 of Nairne's Revenue Handbook, so far as it relates to hereditary village accountants, should be considered as cancelled :—

"I am directed to acknowledge the receipt of your letter No. 9948, dated 5th December 1894, enclosing correspondence on the subject of the recent grant to Ráo Sáheb Shesho Krishna, Mámlatdár, of certain kulkarni watans in the Bijápur District in which the hereditary rights, which had expired, were revived in his favour, and to forward for the information of the Governor in Council a copy of a letter, No. 2007, dated 22nd October 1894, recently addressed to the Government of Madras, which indicates the views of the Government of India regarding the maintenance of hereditary village accountants.

"2. As His Excellency in Council is aware, one of the main objections urged by the Government of Bombay against the em-

Paragraph 8 of letter No. 7070, dated 15th October 1891.

* Lapsed hereditary office may, with the sanction of Government, be bestowed on properly qualified public servants as rewards for meritorious service. (G. of I. No. 56, dated April 26, 1841.)

Summary accompanying Bombay Government's letter No. 5538, dated 7th July 1892.

ployment of their village accountants on survey and settlement work was the practical impossibility of training the hereditary kulkarnis. The Government of India, as at present advised, do not suggest any interference with existing hereditary rights; but they are strongly of opinion that such rights when once extinct should not ordinarily be revived.

"3. Circumstances have altered greatly since the order of the Government of India was passed upon which the rule* contained in Section 22 of Chapter VI of Mr. Nairne's Handbook for Revenue Officers is based, and I am to request that, if His Excellency in Council sees no objection, the rule so far as it relates to hereditary village accountants may now be formally abolished."

(G. R. No. 5053, dated 4th July 1895.)

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* Lapsed hereditary office may, with the sanction of Government, be bestowed on properly qualified public servants as rewards for meritorious service. (G. of I. No. 56, dated April 26, 1841.)

PART V.—REMUNERATION OF OFFICIATORS.

1. In cases where the proprietor (*i.e.*, the person in possession) of service land is either unwilling to, or incapacitated from, performing village service, the Collector may require him to pay such rent over and above the fixed survey assessment as will suffice for the wages of a substitute. If the proprietor is unwilling to meet this demand, then the land should, as a general rule, be resumed.

The excess beyond the official emolument, levied under the above orders, which, in fact is nothing more than the legitimate rent, should not be credited to Government, but paid to the person who has a right to the occupancy of the service land, but is kept out of it by another who has possession.

(G. Rs. Nos. 2241, dated 20th June 1866, No. 2425, dated 4th July 1866, and No. 5976, dated 4th December 1872.)

2. It may be assumed that all land held by the patelki family in the Panch Maháls was held for service, or in other words, the Patel took it by virtue of his office.

While the Panch Maháls were under the Scindia, the revenue was farmed, a lump sum being paid by each village, and neither the Vahivatdár nor the Gwálior Darbár cared how much or how little land the Patels had in their own possession, so long as a round sum was paid by the village.

When the district came into the British possession, village accounts were for the first time prepared, and the Talátis entered the land in the possession of the Patels according to their fancy, some entering the whole of the land enjoyed by the Patel bháyád as service, and some only the portion enjoyed by the officiators as service, and that held by the non-officiators as ját inám or jiváí. In fact, there was no uniformity, and it would, therefore, be impossible to draw any distinction between the different descriptions of land *according to Government books*; for, as stated above, it was *all* enjoyed for what is now termed service.

This, added to the confusion in which the subject appears to have got involved, led Government to think that it would not be inequitable to order *de novo* that the whole of the land found in the possession of the Patel family is to be treated as service and made available for the remuneration of the Patels.

The above settlement applies to the whole of the Panch Maháls except the Mevási villages.

(G. R. No. 239, dated 16th January 1878.*)

The lands of the Patels in the Panch Maháls are very extensive, and not being "watans" can be

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*A scheme for the remuneration of Patels and village police in the Kálol Táluka of the Panch Maháls was sanctioned by Government Resolution No. 4835, dated 11th September 1879.

dealt with as Government please. The following proposal made by the Extra First Assistant Collector, Panch Maháls, should be carried out, care being taken in so doing to bear in mind the provisos that (1) due margin should be left to provide for remuneration in the case of increased cultivation, and (2) the change should be made to press less hardly on the Patels and their families. This latter point may require that the balance of land left after the payment to the Patels and police should not be fully assessed.

"Some of the excess may often be made available for the remuneration of village police without taking assessment from the holders who would either themselves take the place of watchmen or arrange with men of the village for the performance of the duty. As the revenue of the district increases, so the remuneration of the revenue Patel according to scale would be greater. It would be well, therefore, to leave a margin on the statement according to the present figures.

"A quantity of land equal to the officiating Patel's free holding might be set apart for the remuneration of the village police and the residue be fully assessed. * * * The establishment of subordinate police servants in the villages should be made at the same time with the settlement of the Pátels' holdings, so that the additional *charges* to be met may be known at the same time with the new *recoveries* on account of excess service holdings."

(G. R. No. 3241, dated 27th June 1878.)

3. Bháyáds' lands in the Panch Maháls District should be recognised as ját ináms and excluded from consideration in the allotment of lands as remuneration for service. (G. R. No. 7298, dated 2nd December 1881.)

4. The following opinion (No. 383, dated 29th March 1882) was recorded by the Remembrancer of Legal Affairs on the subject of the application of the Watan Act to a patelki office which was not held in a particular family and the remuneration of which was paid by the Inámdár:—

"The patelki office of the village of Dyamapur in the Dhárwár District cannot, in my opinion, be treated as a stipendiary appointment under the provisions of Section 16 of the Land Revenue Code, the second portion of which section expressly saves the rights of Inámdárs and others in respect of the appointment of Patels. Yet the office has been in existence ever since the introduction of British rule, and the Inámdárs have always paid the remuneration of the office. In cases where the office is held by a particular family such payments are considered watan property attaching to the office. But in cases where the office is not held by any particular family, it does not follow that the office is not what is known as 'watan,' and that the payment of the emoluments is merely a stipend, or that the Inámdár may abolish the office and withhold the remuneration whenever he chooses.

"2. It is true that the word 'watan' is defined in the Act to include watan property, the hereditary office, and the rights and privileges attached thereto, and that the Act only deals with offices which are held by Watandárs, that is, persons who have a hereditary interest in a watan; but there are undoubtedly watans the right to hold which does not exist in any particular family, and Government has power to deal with such under the provisions of Section 22 of the Act by appointing a particular person to perform the duties of the

office and enjoy the emoluments in consideration of such performance, or to assign the office and its emoluments as hereditary property to a particular family as Government may see fit. When there is a watan, but no Watandár, Government can appoint an officiator.'

"3. When a patelki office has existed from a time anterior to ur orule and the officiator for the time being has all along been regularly paid, it may be difficult to ascertain the exact origin of the office; but to convert what is presumably a watan in its inception into a stipendiary appointment continuable only at the Inámdár's pleasure would be a retrograde course.

"4. Section 16 of the Land Revenue Code applies to Government villages and to those alienated villages where there is no such thing as a patelki office or any sort of remuneration for any such office, and where it may be considered desirable by Government that a stipendiary Patel should be appointed.

"5. In the present instance there is an office, presumably watan in its nature and origin with a payment attached to it, and the right of Government to appoint an officiator. All that is required is the power to make the Inámdárs continue the payments, and this power appears to me to be sufficiently afforded by the Bombay Hereditary Offices Act."

(G. R. No. 2552, dated 19th April 1882.)

5. The following opinion of the Remembrancer of Legal Affairs, No. 629, dated 14th May 1887, dealing with the question whether watan land for which judi has been imposed according to the rules for the payment of remuneration to officiating Watandárs in the case of patelki and kulkarni watans should be transferred to the officiating Watandárs, was communicated to all Collectors and Commissioners :—

"Subject to the provisions of the Watan Act and local custom the right of succession to watan property is governed by the ordinary law of inheritance.

"In the present case, Lala Chaudkhan held the field in dispute from 1858-59 to 1878-79.

After his death his son Guljar took possession and held it till 1882. The Assistant Collector then ejected him in favour of Edu, who had been appointed officiating Patel, on the ground that it should be presumed that the land had been assigned as remuneration for the officiator. The Collector reversed this order and restored Guljar.

"The Collector's order appears to be correct. The Assistant Collector's opinion that it should be presumed that the right to the possession of land had been assigned as official remuneration is, I think, erroneous. The presumption is the other way. The ordinary law of inheritance from the last possessor prevails until the circumstances which require some other order of descent are proved. There is really no proof that this land was assigned as official remuneration. Such assignment could only be the result of a specific order or of general custom. As it is not suggested that the Government records show any trace of an official order about this land, it may safely be assumed that none has ever been passed. And as regards custom, there is no proof that by it the land has been reserved for the officiator. It is true that Lala and Guljar held from 1858 to 1882 and that at the same time they successively officiated as Patels, but these facts are quite insufficient to establish the custom. To do so it would be necessary to show that for a very long series of years the possession of this land always went with the office irrespective of the ordinary law of descent, and that the existence of the custom was generally admitted by the family.

"I do not think the imposition of extra judi on the land to make up the scale remuneration to the officiator and the grant to the latter of a stipend in cash from the treasury affect in any way the right to possession of the land. Though the extra judi is indirectly paid to the officiator, the very most that can be said is that its imposition may amount to an assignment of part of the profits as official remuneration; but it cannot, in my opinion, be held to be an assignment of the land itself."

(G. Rs. No. 3774, dated 22nd June 1887, No. 6922, dated 14th September 1889, and No. 1284, dated 16th February 1897.)

6. It is no part of the duty of an officer settling a watan register to fix the emoluments of the officiators in the watan. Where no land is assigned for the remuneration of the officiators and the representative Watandárs serve contemporaneously and perform similar duties, it is equitable to divide the cash allowance assigned to the watan equally between the officiators. (G. R. No. 8141, dated 26th October 1889.)

PART VI.—REPRESENTATIVE WATANDÁRS.

1. In cases of dispute as to the right to serve, the general rule should be that if the actual performance of service is not disputed, it should rest with the opposite party to prove that such service was on the part of others and not of original right, if they allege such to be the case; if they fail to prove this, the claimant should have the benefit of the doubt. (G. R. No. 4797, dated 23rd August 1875.)

2. Section 26 of Bombay Act III of 1874 enacts that in determining what heads of families shall be recognised as representative Watandárs, and what is the custom of the watan as to service, the Collector shall consider the practice heretofore observed from the earliest period for which there are records *or other evidence* available. A final decree of a competent Court determining the rights of the Watandárs *inter se*, and the custom of their watan as to service, would appear to be *evidence* of the nature contemplated by this section, and it ought to be regarded by the Collector, as it would be by any other authority, as *conclusive* on the points with which it deals.

The rules laid down in Part VI for determining who shall be recognised as representative Watandárs, are however to some extent new, and should any of them operate to limit or vary a right of which the existence has been declared by a Court's decree upon different grounds, the Collector will be bound to enforce the new law, and to treat the Court's judgment as conclusive only with respect to such *facts* as are material to a correct determination under the Act of the right to be recognised as a "Representative Watandár."

(L. R. No. 178, dated 8th March 1875; *vide* G. R. No. 1711, dated 17th idem.)

3. Wherever a Court of competent jurisdiction has investigated and adjudicated upon the rights of the members of a Watandár family *inter se*, or the custom of a watan as to service, the Collector should treat the judgment of the Court as evidence under Section 26 of Bombay Act III of 1874, and not go behind it, unless he be satisfied that all the parties interested were not before the Court, or that there was, from any other cause, a miscarriage of justice. In any case, the Collector should treat the judgment of the Court as *primâ facie* evidence, and abide by it until it is satisfactorily impeached. Of course, if the judgment of the Court is at variance in any respect with the rules laid down in Part VI of the Act as to who are to be recognised as representative Watandárs, the Collector must follow the directions of the Act, and adopt the judgment of the Court only so far as it establishes facts material to enable him to come to a determination.

(Adv. Gen. No. 14, dated 26th February 1876; *vide* G. R. No. 1711, dated 17th March 1876.)

4. For the purposes of Act III of 1874, in all such cases as that noted in the margin the existing head of the family of the second son should be registered as the representative Watandár under Section 27 and also entered in column 20 of the watan register.

Some generations back a man had two sons, on the second of whom, for some reason or other, the service watan devolved. On his death his son succeeded and so on in succession through each generation. The eldest son of the original head of the family and his descendants never had any connection with the watan.

It is not intended, however, that proof of appointment under Act XI of 1843 is necessary to give a Watandár a claim to officiate. What is meant is that when, for some reason or other, the elder branch of a family had *never* had any connection with the watan, the existing head of the family of the second son who had been connected with the watan should be registered as the representative.

(G. Rs. Nos. 2906, dated 15th May 1876, 3484 dated 14th June 1876, and 3809, dated 30th idem.)

5. In a watan in which there were two taksíms (A and B) it had been the custom for one member of each taksím to officiate contemporaneously. In one taksím (B) there was but one family and a member of it had always officiated for life, but in the other (A) there were three families a member of each of which had officiated in fixed successive periods. As the service of one member of each taksím was contemporaneous, the question was raised whether the Collector was bound under Clause 3, Section 38, of the Watan Act to hold that the rotation of each of the three 'representative Watandárs' in the latter taksím must in future be for life or whether he could fix the period of their rotation at his discretion. The point was also raised whether in the case of the latter taksím the heads of the three families had the right to come to an agreement amongst themselves as to the order of service or whether the privilege allowed by Section 31 was strictly confined to cases described in Section 29. On these points the following orders were passed by Government:—

Contemporaneous service means service so performed in the same taksím and the service in watan A has not been contemporaneous but successive, as only one man has officiated at a time. The watan settlement would be—

Watan B—One officiator permanently for life.

Watan A—One officiator in rotation out of three families for terms of not less than ten years in case of Patels or five in case of Kulkarnis, or for life, according to whether the case fell under Section 28 or Section 29 modified by agreement under Section 31.

(G. R. No. 3262, dated 2nd June 1876.)*

* The following opinion was recorded by the Legal Remembrancer in his report No. 438, dated 3rd May 1876, on the points disposed of by this Resolution:—

6. Under Section 26 of the Watan Act the Collector is bound to consider what has hitherto been the custom of a watan as to service, and if he is of opinion that one house has hitherto served oftener or for longer periods than another, it will be his duty to confirm that custom when preparing a new register. Service according to proportionate value of shares of watans should, however, be avoided as much as possible, as tending to complicate the preparation of registers. (G. R. No. 4987, dated 31st August 1876.)

7. Watandár, as defined in Section 4 of the Watan Act, includes "a person adopted by the owner of a watan or part of a watan" subject to Sections 33—35. Section 33 appears to have been intended to enact that if any Watandár who is or was head of a family or chief representative of a branch of a Watandár family (or his widow) has adopted an heir before the Act came into force, notice of such adoption must be given to the Collector within 12 months of the Act coming into force, and if this is done, the adoption is conditionally recognised, and the right of the heir to be registered is admitted as if he had been a born son of his father

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"5. * * The case put is one of a watan in which the service may be said to be partly contemporaneous and partly in successive periods. Section 28 applies where the service has been *either* contemporaneous *or* in successive periods, and Sections 29—31 apply only to cases in which the service has been in successive periods. The case stated in the question appears to be a *casus omissus*, and Section 38 therefore does not expressly provide for it. But there is no difficulty in seeing how it should be dealt with, and as Section 82 empowers Government 'to frame rules not inconsistent with the Act for the guidance of its officers in cases not expressly provided for,' I would suggest that the following rule be passed (namely) :—

'When it has been the custom, for a member of each of two or more taksíms to serve contemporaneously, and in one or more of such taksíms a member of each of several families has performed the duteis in successive periods, the custom as to contemporaneous service shall, subject to the provisions of Section 43, be recognised, and the rights of the representative Watandár, or of the representative Watandárs of each taksím as to service shall be determined under the provisions of the Act as if each such taksim constituted a distinct watan.'

According to this rule, in the case stated in the question, Section 27 would apply to the sole representative Watandár in the former taksim, and according to clause 2, Section 31, the period of his service would be for life; and Sections 28—31 would apply to the three representative Watandárs in the latter taksim and their period of service would either be for life or in successive periods according to the section under which their case fell. The rule would thus be not only 'not inconsistent with the Act' but also, I think, entirely in accordance with its spirit and intention.

"6. * * I am of opinion that Section 31 applies only to the cases described in Section 29 and that the three heads of families have only the right to determine the order of service amongst themselves, if the practice of service in successive periods is not proved to the Collector's satisfaction to have existed at the date of the introduction of Act XI of 1843, or if the practice of selection by the Collector from several families prevails. If the case falls under Section 28 (and apparently also if it falls under Section 30, although it is not expressly so stated) the Collector is 'to decide the order in which the representative Watandárs shall officiate,' but I presume that there would be no objection to his consulting the wishes of the representative Watandárs themselves on this point, and in fact this would no doubt generally be the preferable course."

by adoption. (G. R. No. 5559, dated 24th September 1881.)

8. The old rules published at pages 32 to 35 of the Circular Orders of the Revenue Department regarding the grant of permission to non-representative Watandárs to adopt and the levy of nazarána in case of adoption should not be regarded as having the force of law. The policy of Government in the matter of adoptions by service Watandárs being decidedly more liberal than before under the provisions of the Watan Act, it would seem absurd to restrict in the case of non-representative Watandárs a privilege which has been conceded to representative Watandárs. If the restriction is unnecessary in the case of representative, it is more so in the case of non-representative Watandárs. (G. R. No. 1001, dated 2nd February 1885.)

9. The Watan Act does not recognise either seniority or juniority as conveying or denying a qualification to registration as a representative Watandár and nothing is more common as a custom than for the junior branch of a family to retain all the rights of service to the exclusion of the elder branch. (G. R. No. 4007, dated 21st June 1882.)

10. It does not appear, looking to Section 26 of the Hereditary Offices Act, that the Collector's inquiry into the past custom of a watan as to service should be restricted to the period of British rule. (L. R., No. 552, dated 18th April 1884; *vide* G. R. No. 3737, dated 9th May 1884.)

11. A sole surviving male representative of a Patel Watandár family gave notice under Section 34 of Bombay Act III, 1874, of adoption of an heir selected by his daughters-in-law. Strictly speaking, the terms of Section 34 of the Hereditary Offices Act are not applicable to the circumstances of the case, because the adoption has not been made by a registered representative Watandár or his widow. But the adoption has been made by the widows of the deceased son of the representative Watandár with his approval, and the adopted son becomes by virtue of the adoption the heir of the present representative Watandár in preference to the widows who have adopted him, and if he survives him, will be entitled, under Section 36, to be registerd as representative Watandár in his stead. In these circumstances the Collector should register the name of the adoptive boy as heir, on the ground that the provisions of the Act have been as nearly complied with as was possible. Section 34 of the Act requires that the name of an adopted child should be registered by the Collector as heir merely. If notice of the adoption is made at a time when the adoptee is by virtue of his adoption at once entitled to be registered as representative Watandár, he should be so registered also; but otherwise his registration as representative Watandár will take place, under Section 36, only on the death of the existing representative Watandár. (L. R. No. 901, dated 4th July 1884; *vide* G. R. No. 5846, dated 19th idem.)

12. The words of Section 35 of the Hereditary Offices Act clearly prohibit the Collector from recognising any adoption of which notice has not been given as provided in Section 33 or 34, unless upon production of a certificate of heirship or of a decree of a competent Court establishing the validity of such adoption. Where there are or are likely to be disputes amongst the Watandárs themselves, either as to the fact or as to the validity of an alleged adoption, this provision should be strictly enforced. But if the question affects nobody but the alleged adoptee and the Government, it is competent to Government, if they think fit, to dispense with the necessity for a strict compliance with the law, and when the adoption was made with the Collector's sanction and notice of it was not given under Section 33 through oversight merely, there would be good reason for not insisting upon the observance of the letter of the law. On the other hand, if there is no dispute amongst the Watandárs as to the adoptee's claim, he will have no difficulty in obtaining a certificate of heirship in the District Court. Some trouble and some expense are all that it will involve. (L. R., No. 933, dated 12th July 1884; *vide* G. R. No. 6102, dated 30th idem.)

13. It has been held that in Bengal a Hindu lad who has attained the years of discretion may adopt or give authority to adopt, and that a boy of 15 has attained the age of discretion. (Section 15, W. R. 548, and I. L. R., 1 Cal., 289.)

The question is considered in West and Bühler's Hindu Law, pages 905 (*d*) and 947-8, with the result of showing that no precise time is fixed by the shástras when a male may adopt and that a minor is not generally incompetent to adopt.

When a widow adopts with the consent of her husband, the material point is *not* what is her age at the time she adopts, but whether her husband was of sufficient age to be competent to authorize her to adopt. Consequently it is stated that a "widow, who is duly authorized by her husband, may adopt while she is a minor, because the act is her husband's and she is only the instrument.' (Mayne's Hindu Law, 4th Edition, paragraph 105.)

But in Western India no consent on the part of the husband is required for the validity of an adoption by a widow; so that the age of the deceased husband is in this Presidency immaterial. Steele in his Law and Customs of Hindu Castes (page 48) says, on the authority of Bhálchandra Shástri, that "a widow cannot adopt while under puberty," but there is no decision to this effect, and the law as to the age at which a Hindu widow may adopt must be regarded as being unsettled.

There is, however, no ground for holding that a widow of the age of 15 or 16 is incompetent to adopt, and for the purposes of Section 34 of the Hereditary Offices Act the Collector should recog-

nise such an adoption, if there is no other objection to his doing so. (L. R. No. 1988, dated 7th December 1891; *vide* G. R. No. 8851, dated 22nd idem.)

14. The following opinion of the Remembrancer of Legal Affairs, No. 8, dated 3rd January 1885, was circulated to Collectors and Commissioners with the remark, as regards paragraph 3 of it, that the Governor in Council doubts the necessity for any formal rules, that cases of the nature in question are very rare, and a Collector may be trusted to exercise his own discretion in dealing with them, proceeding in the manner mentioned in paragraph 4, and that if any person whose claim is rejected is dissatisfied, he will naturally appeal to the Commissioner and to Government, and the propriety of the Collector's decision can then be considered :—

"The provisions of Section 36 of the Hereditary Offices Act prescribe the course which is to be observed by the Collector ordinarily, *i.e.* when there are heirs of a deceased representative Watandár, and the only question is which of them is entitled to be recognised as representative Watandár in the place of the deceased. For the uncommon case of there being no person in whom the right of inheritance appears to the Collector to vest, the section makes no provision; but in such a case the Collector, as the representative of Government, is clearly entitled to refuse to recognise any claim which he deems to be unfounded and to treat the watan or the share of the deceased representative Watandár as lapsed.

"2. Section 22 of the Act shows that it was contemplated by the Legislature that watans or parts of watans will occasionally lapse to Government, and it cannot have been intended that under Section 36 the Collector should be compelled to recognise the claim of a person to succeed as heir merely because he produces a certificate of heirship notwithstanding that the Collector may have good reason for questioning his title. A certificate of heirship is granted under Regulation VIII of 1827 upon a very summary inquiry and frequently *ex parte*. The Civil Courts themselves do not regard the orders passed in such inquiries as final; the person to whom a certificate is granted is merely held to be *primâ facie* heir.

"3. In every case, therefore in which the Collector considers that there is no person entitled to succeed to a watan or share of a watan, he is justified, I think, in declaring such watan or share of a watan lapsed. This declaration may be made by him as soon as his inquiries satisfy him on the point, but whether he should arrive at a conclusion and declare a lapse of his own authority or after reference to the Commissioner or to Government is an administrative detail as to which it is open to Government to prescribe such rules as they think fit.

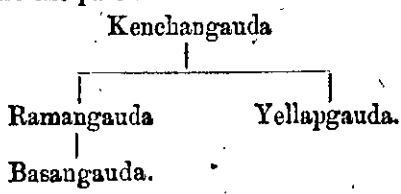
"4. The declaration of a lapse and the appropriation of the watan or portion of a watan to which such declaration applies as the property of Government, will involve Government in liability to a civil suit at the instance of any person who deems himself entitled to succeed to the property as heir of the deceased, and there is no bar to such a suit except the twelve years' limitation rule. If therefore a person comes forward within the above period and lays claim to the property, his claim ought not to be set aside because he did not appear sooner or because the watan or portion of a watan has already been treated as a lapse, but his claim ought to be enquired into as that of a person who may hereafter sue Government in the Civil Courts, and if he has obtained a certificate of heirship that fact should be regarded as indicating that he has some evidence in support of his claim. Whether any such claim should be finally resisted or admitted depends, of course, upon the merits of each case. There is nothing

in the Hereditary Officers Act that prevents its being admitted and the claimant's name being registered under Section 36 at any time."

(G. R. No. 531, dated 19th January 1885.)

15. The following opinion of the Remembrancer of Legal Affairs (No. 20, dated 5th January 1885) was communicated to the Divisional Commissioners :—

"In this case the parties are related as follows :—



Ramangauda is living, and as he is the eldest son of the deceased Kenchangauda there is no question that, under ordinary circumstances, he should be recognised as the representative Watandár and that he would be succeeded, on his death, by his son Basangauda.

"2. But it seems that Yellapgauda, the second son of Kenchangauda, is a man of superior intelligence, and that Ramangauda, who is rather the reverse, consented twenty years ago to the *kháta* being entered in his name and has never since taken any personal part or interest in the watan affairs.

"3. In 1870, a watan register was prepared under the departmental orders of Government by the First Assistant Collector and the right of service was entered in Yellapgauda's sole name. In 1875, this same entry was confirmed under the Hereditary Offices Act. Now (June 1884) for the first time Ramangauda's son, Basangauda, has applied that either his father or he may be declared representative Watandár in preference to Yellapgauda.

"4. I do not think that Government should as a rule revise orders under Section 79 of the Hereditary Offices Act which have been so long in force as has the one here in question. Basangauda's age is not stated in the proceedings, but if he has only recently attained his majority, there is a good reason for the delay which has occurred, and on the other hand it would have been unsafe for him to wait till his father's or Yellapgauda's death before making any representation to Government for fear that his silence might be construed into tacit acquiescence.

"5. The entry of the watan in Yellapgauda's name twenty years ago was made with Ramangauda's consent. He and Yellapgauda and a third brother came to this arrangement when they were still living as unseparated brethren, by mutual consent. This was a family arrangement with which Government will probably not think it desirable that there should be any interference, especially as Yellapgauda was evidently the most fit person to hold office; and there is here an additional reason for Government declining to deal with the case under Section 79 of the Act.

"6. Moreover, it is Ramangauda and not his son who is entitled under the Act to be representative Watandár. So long, therefore, as Ramangauda is alive, Basangauda has no claim to have his name entered in the record. For all these reasons I would recommend that Basangauda's application be refused.

"7. But a father cannot by Hindu law will away his son's interest in the ancestral estate. On the death of Ramangauda, therefore, Basangauda will have a legitimate claim to the entry of his name as representative Watandár, inasmuch as Yellapgauda's name stands only through the acquiescence of Ramangauda, and Yellapgauda's title will, therefore, cease on Ramangauda's death. Or if Yellapgauda should prede-

cease Ramangauda, and the latter is then still unwilling that the entry should be in his name, Basangauda and not any son or heir of Yellapgauda will be entitled to be representative Watandár.

"8. I have written thus far under the supposition that the watan is still the common property of Ramangauda and Yellapgauda. The Collector states, however, that the two brothers separated in 1877. If this means that there was a partition of the family property and if in such partition the watan fell entirely and exclusively to Yellapgauda, then, of course, neither Ramangauda nor his son Basangauda has any longer any interest in the watan, which must henceforward be regárded by the Collector as vesting in Yellapgauda's branch of the family only. But if the separation was merely a separation in house and food, without any formal partition, what I have above written holds good."

(G. R. No. 692, dated 23rd January 1885).

16. The register cannot be said to be *completed* until appeals from the decision of the officer who passed it have been heard.

As the decision of the original Court is not final until the period of appeal is over and as the appellate authority can confirm, modify or set aside the decision of the Original Court, it is perfectly competent to an Appellate Court to enter the names of representative Watandárs by the mutual agreement of the sharers under Section 31 of the Watan Act.

(G. Rs. Nos. 7744, dated 25th September 1885, and 8107, dated 5th December 1888.)

17. Watandárs of watans already settled should not be called upon to lodge genealogical trees in Government records. (G. R. No. 8690, dated 28th December 1888.)

18. It is an error to suppose that sanction is necessary to an adoption. It is sufficient to refer to Indian Law Reports, 1 Bombay, 607. Section 35 of the Bombay Hereditary Offices Act only requires the Collector to withhold his recognition of an adoption unsupported by decree or certificate if notice thereof has not been promptly given, *i. e.*, within twelve months if it took place before the Act, and within three months if after. If notice be given in time, the Collector is bound to register it. (L. R. No. 354, dated 3rd April 1889; *vide* G. R. No. 3090, dated 27th idem.)

19. The words "several families" as used in Section 28 do not necessarily mean families descended from *different* ancestors. (G. R. No. 5399, dated 27th July 1889.)

20. The following opinion of the Honourable the Advocate General, No. 74, dated 17th September 1895, in which Government concurred, was communicated to the Commissioners of Divisions for information :—

"With reference to memorandum No. 6787 of the Revenue Department, dated 4th September 1895, requesting my opinion whether having regard to the provisions, scope and intention of Bombay Act III of 1874, a deity or idol may legally be registered as a representative Watandár, I am of opinion as follows.

"I think that it is clear from the whole of the Act that a representative Watandár must be a person capable (apart from cases of unfitness such as are mentioned in Sections 45 and 46) of performing the duties of the office appertaining to the watan. Special provision is made for the performance of those duties in the case of a representative Watandár who is a minor (Section 37) or who is a female (Section 51). In the absence of any provision for the case of a deity or idol, I think that the legal fiction by which an idol is in a limited sense regarded as a kind of human entity cannot avail to contravene the plain intention of the Act as above stated. In as much therefore as a deity or idol is, even if regarded as a personality, incapable of performing any duties, it is not in my opinion legal to register such a personality as a representative Watandár."

(G. R., No. 7693, dated 5th October 1895.)

21. The last sentence of Section 36 relates only to the proceedings of registering the name of the heir; and if a certificate of heirship or a decree is then produced, the Collector must act on it; but the Collector is not bound to alter the register years after it has been framed, because a certificate of heirship or decree affecting private property is produced, and has not power to alter it at all on that account, although, if a Court distinctly decreed that a person not registered was heir to watan rights, Government would no doubt be moved to direct a new inquiry after calling for the papers.

Whenever a decision under Section 36 of the Act appears, owing to the subsequent production of a certificate of heirship or for any other cause, to be erroneous, Government will be prepared, on due cause shown, to take action under Section 79 of the Act.

(G. R. No. 7063, dated 4th November 1898.)

22. The following opinion of the Remembrancer of Legal Affairs, No. 1058, dated 31st August 1895, was communicated to the Commissioners of Divisions for information :—

"The family owning the watan in question was formerly a joint family consisting of three brothers, Ganu, Dongar and Rágho. Ganu's name was entered as that of the representative Watandár of the watan. When he died, Dongar's name was entered. When Dongar died, Rágho applied to have his name entered, but died before orders were passed. The Assistant Collector eventually ordered that the name of Bhima, widow of the second brother, Dongar, should be entered. Lakhsmibái, widow of the eldest brother, Ganu, appealed to the Collector. The widow of the third brother, Rágho, made no claim. The Collector reversed the Assistant Collector's decision, and ordered that the name of Lakshmibái, widow of the eldest brother, Ganu, should be entered. Bhima now in turn appeals to the Commissioner. The Commissioner on the authority of Government Resolution in the Revenue Department, No. 7192 of 5th September 1885—which rules that a decision in appeal should proceed only on the points raised in the appeal—refrains from dealing with the appeal, and refers the matter to Government. He is of opinion that the name of the widow of the third brother, Rágho, should be entered. He points out that Rágho's name should have been entered when Dongar died. The fact of Rágho's having died before the enquiry with a view to the entry of a new name was complete, does not take away his right. His widow is his nearest heir. Her name should therefore be entered. Her failure to apply does not affect

the question, for the terms of Section 36 of the Act are imperative.

"I think this view is correct. The law governing the rights of the individuals concerned appears to be this. The widow of the last deceased brother takes the estate. The widows of the other brothers are entitled to maintenance only (West and Bühler, pages 345-6 and 400-1). Rágho's widow is, in the language of Section 36, the nearest heir to the family property, the watan included, and her name must be entered as sole representative Watandár. It makes no difference that she has not put forward her claim. The law does not require an heir to do so. By Section 36 of the Act the village officers are to report the death of a representative Watandár, and the Collector is bound then, if satisfied that the report of the death is true, to enter the name of the person appearing to be the deceased's nearest heir. Nor does the fact that Rágho's application was not disposed of before his death, affect the question. His name should have been entered whether he applied or not. But taking matters as they stand, Rágho's widow is nearest heir to Dongar as sole heir to her deceased husband who was heir to Dongar.

"The procedure contemplated by Section 36 appears to be very summary. Enquiry beyond the contents of the village officer's report is not obligatory. But any one aggrieved by an order under the section has his remedy by application to the Civil Court for a certificate, or a suit in the same for declaration of heirship."

(G. R. No. 7371, dated 25th September 1895.)

23. The following opinion (No. 295, dated 26th February 1897) recorded by the Remembrancer of Legal Affairs on the question whether the female relations of a daughter should be postponed to her father's male relations in the order of the succession to the watan entered in her name before Act V of 1886 came into force, was communicated to the Divisional Commissioners and the Collectors in the Presidency proper :—

"The question proposed for opinion in Government memorandum No. 9073, Revenue Department, of 16th November last, arises under Section 2 of Act V of 1886, amending the Bombay Hereditary Offices Act III of 1874.

"One Vithalpant appears to have been the original Watandár. He died, leaving two sons Shidrampant and Devjipant, and hitherto the watan has been in the possession of the heirs of Shidrampant.

"Shidrampant's great-grandson died in 1874, leaving a widow named Umábái, who died in 1881 and a daughter named Vithábái.

"The watan was registered in the name of Vithábái under Act III of 1874, and continued to be so till her death in 1893. Vithábái's only son Dhondbhat died in 1892 (a year before his mother), leaving behind him a widow named Lakshmibái.

"The Collector has registered the watan in the name of Lakshmibái, but her claim is contested by one Dattátraya, the great-grandson of Devjipant, the second son of the original Watandár, under Section 2 of Act V of 1886.

"There is no doubt that this Act applies to the case under discussion, as Vithábái died long after it came into operation The question therefore proposed by the Commissioner is 'should Lakshmibái be postponed to a male member of Vithábái's father's family under the said section.'

"Vithábái obtained an absolute estate in the watan as inheriting the same from her father and under the law laid down in the Full Bench decision in *Bhágirthibái* vs. *Káhunjiráo* (I. L. R., 11 Bom., 285), the estate would have passed to her own heirs and not to those of the preceding owner if the gene-

ral Hindu law was to be applied. The same principle would have applied in the case of a watan devolving on the heirs of Vithábái, if the devolution had taken place before Act V of 1886 came into force. Lakshmibái would then have been the rightful heir to the watan.

"The operation of this Act, however, seems to postpone her claim to the devolution of the watan, and the statute creates a disability which did not formerly exist under the general Hindu law.

"Lakshmibái's husband having predeceased Vithábái she does not inherit this watan in terms of the first part of the section as 'the widow of the last male owner,' but she comes under the second part and 'claims through a female,' *i.e.*, Vithábái. The section is imperative, that 'every person claiming through a female shall be postponed in the order of succession to any watan to every male member of the family *qualified* to inherit such watan.'

"The words 'claiming through' have been interpreted by the Honourable the Advocate General in his No. 11 of 24th February 1888 (quoted in paragraph 1 of Government Resolution No. 2793 of 3rd May 1888) to apply not to immediate succession, such as that of a son to his mother, but only to mediate succession, such as that of a grandson to his maternal grandfather. Lakshmibái's case falls under the latter clause and she must be held to be claiming through a female, *i.e.*, Vithábái.

"It then remains to ascertain whether the appellant Dattátraya comes within the requirements mentioned in the last paragraph of Section 2, *i.e.*, if he is a male member of the family qualified to inherit such watan.

"The word 'family' has been defined by Section 4 of Act III of 1874, and it 'includes each of the branches of the family descended from an original Watandár.' Looking to this definition Dattátraya is a male member of the family qualified to inherit such watan.

"Under these circumstances it is submitted that the answer to the Commissioner's question should be in the affirmative, that Dattátraya has a prior claim, and Lakshmibái's right will have to be postponed to his right."

(G. R. No. 2770, dated 8th April 1897.)

PART VII.—PERIODS OF SERVICE.

1. The words "if contemporaneous" in clause 3, Section 38 * of the Watan Act, 1874, refer to the future not to the past, *i.e.*, when two persons are to serve contemporaneously (there being no others) each is to be appointed for life, and in all cases where service is to be in successive periods or in other words by rotation the periods of service is left entirely to the discretion of the Collector. No other construction is permissible or ever possible. (L. R. No. 1374, dated 4th November 1879; *vide* G. R. No. 6078, dated 12th idem.)

2. From the terms of Section 41 of the Hereditary Offices Act it does not appear that the provision contained in Section 53 is applicable to cases dealt with under Section 40. (G. R. No. 1827, dated 26th February 1896.)

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* Section 38 of Act III of 1874 has been since amended by Act V of 1886.

PART VIII.—OFFICIATING WATANDA'RS AND DEPUTIES.

1. It should be the general rule that Inámdárs have no right of nominating hereditary village officers. All Government Resolutions on this point issued prior to the passing of the Watan Act, 1874, must be considered cancelled where they conflict with the Act. (G. R. No. 4165, dated 23rd July 1875.)

2. Bombay Act III of 1874 is now the law of the land, and must be obeyed in inám as well as khálsa villages. Where Inámdárs have had the privilege of appointing, they should, when a nomination has to be made, be allowed to be present, and their wishes should, as far as the law allows, be treated with consideration. (G. R. No. 5522, dated 29th September 1875.)

Whenever an appointment of a village officer is made in an inám village, the Inámdár or his agent should be given notice and his objections, if any, to any person whom it is proposed to appoint should be fully considered before the appointment is made. The person to be appointed should be required to sign an undertaking to use all diligence to collect the dues of the Inámdár. (G. R. No. 5733, dated 17th August 1899.)

3. Local officers should reduce the number of officiators on every possible occasion where their services are not actually required. In most cases they will be able to arrange this, if they use tact, by carrying out the provisions of Section 31 of Act III of 1874, which can be applied, with the consent of the Watandárs, specially to such cases as those coming under Section 29 of the Act. The disposal of these cases is left to the local officers. (G. R. No. 6648, dated 27th November 1875.)

4. The repeal of Act XI of 1843 by Bombay Act III of 1874 has not the effect of cancelling from the date on which the latter Act came into operation all appointments lawfully made under the former Act, the periods of which had not yet expired. (L. R. No. 54, dated 17th January 1876; *vide* G. R. No. 515, dated 24th idem.)

5. The principle adopted by Mr. Vidal in the settlement of the Wái Kulkarni watan as shown in the following extract from the memorandum of the Revenue Commissioner, S. D., No. 897, dated 17th March 1876, should be applied in the settlement of other watans similarly situated:—

"In the Sátára Collectorate the Collector Mr. Arthur ordered on the authority marginally noted the entry in the register of the names of all sharers whose names appeared in the Government Records of 1853. The consequence of this has been, as shown in the present case, that 50 sharers and sub-sharers have been retained in the register.

G. R. No. 4465, dated 2nd August 1853, published at page 284 of the Revenue Circular Order Book of 1860.

"The undersigned fully concurs in the proposals of Mr. Vidal that heads of families which have enjoyed the right of service, should alone be entered in the register agreeably to the new Watan Act; and therefore recommends that the sanction of Government to the amendment of the register to this extent should be granted agreeably to Section 73, clause 2, of the Act.

"Sanction is also solicited to revise other registers of a similar nature on the same principle."

(G. R. No. 1957, dated 27th March 1876.)

6. Voluntary settlements under Section 31 of Act III of 1874 should be encouraged. The fact of a family never having done service before does not necessarily prevent its head being recognised under the Act as representative Watandár. (G. Rs. Nos. 2836, dated 11th May 1876, and 5855, dated 13th October 1876.)

A sole representative Watandár who is the only surviving Watandár of his own taksím, and who notwithstanding that there were several Watandárs living belonging to the other taksims of the watan, has always been allowed, before Act III of 1874 was passed, to appoint a stranger as his deputy, is now bound under Section 53 of the Act to appoint one of these latter Watandárs if there be one of them fit and willing to serve.

(L. R. No. 438, dated 3rd May 1876; *vide* G. R. No. 3043, dated 22nd idem.)

7. Section 43 of Act III of 1874 gives the Collector power to determine what number of officiators is required for the proper performance of the duties of an office, and to secure that performance to direct that it shall be provided for in one of several alternate ways laid down in that section, one of which is by nominating to serve in successive periods representative Watandárs who now or heretofore have served contemporaneously. This was especially meant to apply to cases in which (as in Khándesh) a number of men were serving at the time but inefficiently, and if the Assistant Collector is of opinion that one man is sufficient to do the duty of both Revenue and Police Patel in a village, it is quite competent for him to nominate one, and to change the practice from contemporaneous to successive service. (G. R. No. 3291, dated 23rd May 1877.)

8. It does not follow that because a man has never served that therefore he has not the right to serve. If, for instance, the custom of the watan has been for the Collector to select an officiator for service, and the Collector does not happen to have selected from certain taksíms, it would be very hard to rule that all who have not been selected should for ever be barred from the right to serve. (G. R. No. 474, dated 23rd January 1882.)

9. Vacancies in watans of which the new registers have not been prepared by the Assistant Collectors should be filled up by appointing the person whose turn appears on the old register provisionally that if the new registers should be prepared before

his term expires, and his claim to serve should be rejected, he is to vacate in favour of the Watandár to whom the Assistant Collector accords the right, unless he should appeal. Should the Assistant Collector when preparing the new register continue such Watandár in office, his appointment shall be made under Section 38 to commence from the date when he was provisionally appointed, provided that no such appointments shall be made until the period for making appeal shall have passed; or if appeal be made, till it be decided. If between the date of the Assistant Collector's decision and the decision on appeal the office shall become vacant it shall be filled up in accordance with the Assistant Collector's decision provisionally that it will be vacated if the decision on appeal is adverse to the holder. (G. R. No. 7412, dated 23rd October 1882.)

10. The fact that in cases in which watans are owned by Sardárs of so high a rank that they cannot be reasonably expected to serve in person they may be permitted to appoint deputies, does not exempt them from the liability to be called upon to serve in person, and a claim to appoint deputies without the liability to serve in person is untenable. (G. R. No. 8408, dated 30th November 1882.)

11. Section 50 of the Watan Act does not lay down that when appointing a deputy the Collector is not to consult the representative Watandár, if the latter has been rejected as being of known bad character or removed on account of grave misconduct. (G. R. No. 4784, dated 13th June 1884.)

12. Probationary appointments are not in accordance with Act III of 1874. The whole tenor of the Act is in the direction of making final appointments for fixed terms so as to prevent frequent changes and the trouble and local excitement they involve. (L. R. No. 614, dated 14th May 1885; *vide* G. R. No. 4433, dated 3rd June 1885.)

13. The record of past services in a watan showed that contemporaneous service by officiators from the two Watandár families had not been uniformly and consistently maintained, and having regard to the figures of population and jamábandi of the village, it appeared that one officiator could manage the village efficiently. Moreover, the representative Watandárs had agreed to serve in successive periods. In the circumstances the Collector requested the sanction of Government to an alteration to the following effect in the order of service fixed by the District Deputy Collector: "Service is to be alternate and not contemporaneous." Government ruled that as under Section 43 of Act III of 1874 the Collector has discretionary power to direct service in successive periods by representative Watandárs who have hitherto served or are serving contemporaneously, the proposed alteration might have been made by the Collector without the sanction of Government, and that in such cases the proceedings need not be submitted to Government for orders as required

by Government Resolution No. 7192, dated 5th September 1885. (G. R. No. 1951, dated 12th March 1886.)

14. The provision of Section 54 of Act III of 1874 does not appear to be opposed to permitting a Watandár, who has resigned office owing to inability to serve, to nominate a deputy for the remainder of his term of office, which is less than five years. Section 54 distinctly states that "when a Watandár entitled to officiate appoints a deputy it shall be for a term *not less* than five years," but this is not intended to mean that the *same man* must act as deputy for the whole term of five years, and that if he did not do so the right of appointing another deputy would lapse. It merely means that the appointment of a deputy should not be knowingly and intentionally made for less than five years. (G. R. No. 451, dated 20th January 1888.)

15. As Section 43 of Act III of 1874 empowers the Collector "to determine the number of officiators required for the proper performance of the duties of any office from time to time" and to arrange the order of service, the sanction of Government is not required in such cases. (G. R. No. 8104, dated 5th December 1888.)

16. Section 45 of Bombay Act III of 1874, as amended by Bombay Act V of 1886, specifies certain cases in which the Collector shall refuse to accept service from a representative Watandár or his nominee, but it is not clear that it necessarily follows from this that the Collector is bound to accept an officiator in all other cases not falling within the scope of that section. The latter cases seem to be governed by Sections 42 and 43 of the Act, under which the Collector is bound to accept service only when the Watandár or his nominee is a "fit and proper person." Under the provisions of these sections it is apparently within the discretion of a Collector to refuse to accept the service of a Watandár or his nominee who, although not absolutely disqualified under Section 45, is not considered to be fit and proper in other respects. (G. R. No. 3421, dated 12th May 1893.)

17. The following form of register should be adopted throughout the Presidency Proper :—

Register of Appointments of Patels and Kulkarnis made under Bombay Act III o

Serial No.	Name of person appointed.	Whether representative Watandár or deputy.	If a deputy, whether appointed on behalf of Government or by the representative Watandár, and in the latter case the name of the representative Watandár.	Period of Appointment.		No. and date of report from Mámlatdár.
				From	To	
1	2	3	4	5	6	7

N.B.—Separate pages should be allotted to each village and to Patels and Kulkarnis separately (as is done in the case of Táluk
One book may run for several years.

(G. R. No. 5468, dated 29th July 1893.)

18. If families descended from a common ancestor are admitted to independent right of registration they should be treated as distinct families for the purpose of Section 53 of Act III of 1874, as amended by Act V of 1886. (G. Rs. No. 802, dated 31st January 1895, and No. 1182, dated 7th February 1896.).

PART IX.—PENALTIES.

1. It is unnecessary, except in special cases, which the Commissioner may take into consideration, to forward English magisterial proceedings along with applications to Government to confirm the dismissal of hereditary officers.

All that appears to be necessary is that when under Act XI of 1843* a Revenue officer proposes to dismiss a hereditary district or village officer for incompetency or misconduct, he should hold some formal proceedings in which he should record in detail what such officer has done to deserve dismissal, and record what the officer has to say in his defence, and submit the same with his opinion, through the Commissioner, to Government. But in cases in which the hereditary officer has been convicted and punished by the Magistrate, or Session Judge, or their Assistants, it will be sufficient to record the facts on which the conviction rested and the result of any appeal, if made, or if none has been made, and to state that such is the case, without holding any formal proceedings.

* Repealed by Bombay Act III of 1874.

The desire of His Excellency in Council in issuing these instructions is to check the summary and informal manner in which cases of dismissals are sometimes disposed of and in which the defence or counter-statement the hereditary officer may have to oppose against the charges on which his dismissal is recommended, is frequently not placed before Government, unless he appeals.

(G. L. No. 3473, dated 2nd October 1860.)

2. The instructions contained in the following circular of the Commissioner of Police, No. 2668, dated 29th November 1858, must be held to be applicable to cases of nominations by Government—that is, to nominations whenever from disagreement among the shareholders, or from the refusal of the Watandár to appoint, the power of nomination becomes vested by law in the Collector. In cases of selection by the shareholders or mere succession, the law must take its course :—

> "I have the honour to inform you the Government direct that an immediate or near relative, such as father, son or brother, should not be appointed as the successor of a village police officer who has been dismissed on conviction by a competent Court of having committed crime in the conduct of the duties of his office."

(G. L., J. D., No. 692, dated 28th February 1860; *vide* G. M. Nos. 861 and 862, dated 3rd March 1860, to the Revenue Commissioners, S. D. and N. D.)

3. As a general rule, a Collector possessing the confidence of the rayats of his district can, without troubling Government, induce Watandárs to perform those duties which are attached to their offices. Without instituting any criminal prosecutions the

Collector can deal with the case and fine a Watandár who refuses to comply with the order of a local officer to attend on a certain date for the purpose of signing the list of shareholders. These orders to fine are applicable only to officiating Watandárs. It is left to the Commissioners to institute such rules as are within their authority, and considered by them as appropriate, in order to secure proper attention on the part of the Watandárs. (G. R. Nos. 4193, dated 3rd December 1867, and 536, dated 8th February 1868.)

4. The power of dismissing a hereditary Patel must be regulated under Bombay Act III of 1874. The authority conferred by Section 57 of the Act can be delegated to an Assistant Collector. (G. R. No. 5716, dated 6th October 1876.)

5. The sanction of Government is necessary for the removal from office, under Section 58 of the Hereditary Offices Act, of a deputy who is not a Watandár of the same watan. The word used in Section 58 is "officiator," and that is defined in Section 4 of the Act to include a deputy. The first part of Section 61 enacts that as regards penalties the same rules shall apply to deputies as to representative Watandárs.

But when any such deputy has been removed under Section 58, the Collector is not entitled, under Section 50 of the Act, to refuse to allow the representative Watandár to appoint a successor and to appoint one himself. The latter part of Section 61, it is true, empowers Government to direct the forfeiture of a representative Watandár's life interest in any case in which a deputy appointed by him has been removed from office under Section 58. But unless Government take this extreme step, the representative Watandár's right of nomination remains. Section 50 only applies when a representative Watandár has himself been removed from office under Section 58, and the latter part of Section 59 also shows that it is only in case the officiator so removed "be a representative Watandár" that the appointment of a new deputy may be made by the Collector.

(L. R. No. 381, dated 9th April 1879; *vide* G. R. No. 2033, dated 17th idem.)

6. The misconduct in Sections 50 and 59 of the Watan Act is misconduct of the Watandár himself. (G. R. No. 2033, dated 17th April 1879.)

7. Section 58 of the Watan Act authorizes the removal from office of an *officiator* for grave misconduct. If the offending officiator is a deputy, the Watandár whom he represents may be declared ineligible for re-appointment. In a case in which a recommendation was made by a Collector that a *non-officiating* Patel, who had been convicted of theft, be declared incapable of serving as Patel and his deputy dismissed, it was held by Government that in that case it was not the deputy who had com-

mitted any offence and that there was no section in the Act under which the recommendation could be sanctioned, nor was it necessary, for the Collector could always refuse to accept the services of the Watandár under Section 45. (G. R. No. 2370, dated 27th April 1881.)

8. The following opinion expressed by the Commissioner, C. D., which is supported by the wording of Section 59 of the Watan Act, was concurred in by Government:—

"A and B are two representative Watandárs—the custom of service, one officiator to serve by rotation.

"A is appointed to serve for 10 years; before his term is completed he is dismissed under Section 58 of the Watan Act.

"The question is whether A's term of service has been virtually ended by his dismissal from service or whether the term still exists and it is left to Government to appoint a deputy.

"If his term has ended, then the term of service of B will commence, and in place of the Collector appointing a deputy in the place of A, B can either serve personally or appoint a deputy.

"I am of opinion that A by his dismissal has lost his turn of service and that the turn of B must be considered to have commenced."

(G. R. No. 1692, dated 23rd March 1881.)

9. Section 7, Act XI of 1843, empowered the Collector, with the approval and sanction of Government, to dismiss an officiating hereditary officer from his office, 'in cases of misconduct or incompetency.'

Section 57 of the Hereditary Offices Act empowers the Collector to inflict minor punishments on an officiator for ordinary misconduct or neglect of duty, and Section 58 enables him, with the sanction of Government, to remove an officiator from office in 'case of fraud * * * or other grave misconduct.'

Section 7 of Act XI of 1843, and Section 58 of the Bombay Hereditary Offices Act do not, therefore, apply to precisely similar cases; and it would be hard to visit upon a Watandár, who had been removed from office under the former section for ordinary misconduct or incompetency, the consequences which Section 59 of the Hereditary Offices Act reserves for those removed from office for grave misconduct. Moreover, there is nothing in the Hereditary Offices Act which indicates that the Legislature intended that removals from office under Act XI of 1843 should be equivalent to removals under the more restrictive provisions of the former Act.

(L. R. No. 1042, dated 2nd August 1883; *vide* G. R. No. 6518, dated 1st September 1883.)

10. Serious official misconduct on the part of hereditary village officers should always be dealt with by the Sessions Courts, in order to enable Gov-

ernment to confiscate the watans. (G. R.,* J. D., No. 3130, dated 29th May 1879, and G. R. No. 4767, dated 16th September 1879.)

11. The "official duties" mentioned in Section 60 of Act III of 1874 must appertain to the office held by the representative Watandár, or to which he appoints a deputy.

"Misconduct" in Section 57 and "grave misconduct" in Section 58 of the Act ought to be construed as referring to misconduct in the course of the official duties of the representative Watandár or to which he has appointed a deputy.

(Adv. Genl. No. 81, dated 16th August 1880; *vide* G. R. No. 4576, dated 1st September 1880.)

12. The power of forfeiture conferred upon Government by Section 60 of the Hereditary Offices Act extends only to the particular watan in discharging the duties of which an offence has been committed. (L. R. No. 1534, dated 15th November 1884; *vide* G. R. No. 9628, dated 5th December 1884.)

Forfeiture of interest in a watan clearly includes forfeiture of right of service.

(G. R. No. 9628, dated 5th December 1884.)

13. The following rule has been framed under Section 82 of the Watan Act:—

> Under Section 82 of the Bombay Hereditary Offices Act, 1874, the Governor in Council is pleased to direct that whenever any representative Watandár or any deputy or substitute appointed by him is convicted by a Criminal Court not inferior to a Court of Session of any offence in the discharge of his official duties or of any of the offences specified in the second schedule of the said Act or of any abatement of any such offence the Collector shall after the period of appeal has expired or after the decision of the appeal in case an appeal has been made, report the circumstances with his opinions thereon in order to enable Government to decide what action, if any, shall be taken under Section 60 of the said Act.

(G. R. No. 2793, dated 3rd May 1888.)

14. The forfeiture of any watan property, held purely for future service, cannot be called in question in any Civil Court. The Watan Act, moreover, removes all possibility of doubt as to the liability of forfeiture on the conviction of a holder or his officiator for certain crimes.

Section 60 of the Watan Act aimed at the prevention of crimes by those in office, by declaring the responsibility, not of the individual nominating the deputy alone, but the joint responsibility of all who

* All criminal charges against officiating Watandárs or deputies, of offences in the discharge of their official duties should, if the evidence is such as is likely to secure a conviction, be committed to the Court of Session. (G. R., J. D., No. 3444, dated 16th June 1879.)

might have interests in the watan. Joint responsibility of this nature was familiar in India long before the British rule (*vide* Mount Stuart Elphinstone's report on the Territories conquered from the Peshwa, 1821, pages 35 *et seqq.*), and the analogy it affords to the institution of frank pledge in England has been noted by J. Fitz-James Stephen and Sir F. Palgrave.

Stephen's General View of the Criminal Law of England, pages 25 and 26.

The object was not to hold the individual responsible for his nomination, but to restrain crime by a species of social pressure coming from all sides, and generating a peaceful and orderly system of self-discipline. The whole body of Watandárs are expected not only to select their deputies with caution, but also to exercise this restraining influence over them when appointed.

The section itself is very distinctly and emphatically worded, so as to show that not only the interest of the nominating Watandár, but the whole or *any* part of the watan, may be forfeited on the conviction of any deputy of any representative Watandár. Properly speaking, no Watandár can be regarded as having more than a life interest, and it could not therefore have been intended that the responsibility should be limited by the nature of the actual incumbent's estate.

I. L. R., 6 Bom., 211.
I. L. R., 7 Bom., 420.

As it appears that the object was to make the body of Watandárs vigilant in preventing official misconduct by their united influence, it does not seem that it was intended that any one of them could, by recording a protest against an appointment, save himself or his interests from the consequences of failure in this respect.

The amended Section 60 extends to any conviction in a Court not inferior to a Court of Session of any offence committed in the discharge of the official duties, and would certainly cover a case of torture of a prisoner or suspect, resulting fatally.

(L. R. No. 1384, dated 19th October 1889; *vide* G. R. No. 8301, dated 31st idem.)

PART X.—MAHA'RS.

1. In the Panvel Táluka the Mahárs' allowances should be disbursed only where this class of servants are entertained, being held at the disposal of the Collector in those villages in which there are no Mahárs, for payment in the event of any being found willing to reside in the village and perform the duties. In those villages in which the Mahárs' duties are performed by Mudwis, the allowances should be paid to them. The allowances should be limited to one per cent. in villages the revenue of which exceeds Rs. 2,000. (G. R. No. 5568, dated 28th December 1861.)

The whole of the Panchotra allowance to the Mahárs in the Panvel Táluka should be paid to the Mahárs themselves and to no one else. (G. R. No. 4264, dated 22nd November 1862.)

2. Mahárki watans cannot be treated as separate taksíms as regards service in the same manner as other watans, as the custom of the country has always been to call at any time, if the necessity arose, for the service of all Mahárs either severally or jointly. Yet for the purpose of making the settlement decision required by clause (*c*), Section 64 of Act III of 1874, the settling officer might, if he consider it expedient, consider into what families or branches the Mahár watan has been by long custom divided. (G. R. No. 1954, dated 12th March 1886).

PART XI.—WATAN REGISTERS.

1. The work of preparing watan registers *de novo* should as far as possible be carried out on the spot.

These new registers must usually be made by the Assistant and Deputy Collectors in charge of tálukas in the manner prescribed by the Act. Regard should be paid to the convenience of the parties, and those cases in which vacancies are about to occur should be taken up first.

Care should be taken to avoid, as much as possible, obliging the parties to appear in person; and only in cases where there are doubtful or important points to be decided, their attendance should be insisted upon. (G. Rs. Nos. 5115, dated 8th September 1875, and 5861, dated 18th October 1875.)

2. The register itself shows that the same names as are entered in column 22 as representative Watandárs need not necessarily be entered in column 20 as head of families. When the original family or oldest branch has ceased to have any connection with the watan at all, the name of the head of it will not be entered at all in the watan register. When a connection still exists, the head of that family will appear in column 20, but whether or not also in column 22 must depend on the decision passed under Part VI of the Act. Cases under Section 56 are generally clear; the head of the original watan family is entered in column 20; the hereditary deputy in column 22. (G. R. No. 7127, dated 20th December 1875.)

3. It must be noted that the annas of taksíms do not *necessarily* add up so as to make exactly one rupee. The column of remarks in the register may always explain this in case of doubt. (G. R. No. 7127, dated 20th September 1875.)

4. Village servants such as sutárs (carpenters), lohárs (blacksmiths), &c., who, though of no such service to Government, are of use to the village communities, and therefore subjected to a quit-rent equal to one-fourth the value of their watans, are to be entered in the non-service registers. (G. R. No. 5238, dated 14th September 1875.)

5. It is impossible to have all the watan registers kept in English, but the entry of each watan in the watan register should be attested by the settling officer's signature. (G. R. No. 5932, dated 21st October 1875.)

6. Watan registers which profess to have been unanimously agreed to by the share-holders before the passing of Act III of 1874, but which have not been prepared and recorded in the hand-writing of a Collector or Assistant Collector, are illegal. (G. R. No. 1557, dated 13th March 1876.)

7. Watan registers must be re-written on a revision of the survey settlement. (G. R. No. 6930, dated 10th December 1875).

PART XII.—MISCELLANEOUS.

1. Section 1 of Bombay Act III of 1874 declares that the Act extends to all villages alienated or otherwise, so far as its provisions shall not conflict with the terms on which any such alienated village may have been secured to the holder thereof.

When a village has become the private property of its holder, the papers and records prepared therein concern the holder alone and do not in any way affect the rights or interests of Government, and cannot be regarded as the property of Government. It would conflict with the terms on which the village is secured to the holder if he could be called on to produce accounts and papers relating to his private property; and it seems, therefore, that Section 70 of the Act does not extend to such villages.

So far as any of such records may affect questions of general administration unconnected with the private rights of the holder, such for instance as the Register of Births and Deaths, their production may be legally enforced under the section in question.

The object of the section appears from page 215 of Volume XII of the Proceedings of the Legislative Council, 1873. It was to prevent the fabrication of documents to support claims to hold land free. When a village has already been declared private property, it is clear that the necessity for this precaution no longer exists. (L. R. No. 841, dated 18th July 1889; *vide* G. R. No. 5383, dated 27th idem.)

PART XIII.—PROCEDURE AND APPEALS.

1. Government cannot support the action of the Collector in laying down that the sub-sharers in a watan have no right to petition in matters connected with the watan. (G. R. No. 4726, dated 2nd September 1874.)

2. The wording of Section 73, clause 2 of the Watan Act is strict and should be adhered to, so that those cases in which the reasons for the decision have not been written by the Assistant Collector, but the summary of them signed by him, must also be re-opened. (G. R. No. 1553, dated 13th March 1876.)

3. All decisions must be written and signed in the handwriting of the officer making them. This is one of the most important provisions of the Watan Act, and the law should be strictly carried out. (G. R. No. 2963, dated 18th May 1876.)

4. Government wholly disapprove of the issue of any instructions which would bind the Assistant Collectors to certain general conclusions as to the nature of all watans in any particular district, or to the assumption of certain facts. It is the duty of these officers to determine each case on its own merits. (G. R. No. 5855, dated 13th October 1876.)

5. All orders under the Watan Act should be in English. (G. R. No. 3073, dated 11th June 1879.)

6. Appeals should certainly be allowed from decisions passed before Act III of 1874 was introduced, provided no appeal has been made already. Many decisions have been passed without any proper record of proceedings having been made, and if appeals on such cases were not allowed, it is difficult to see how registers could be prepared *de novo*. (G. R. No. 2963, dated 18th May 1876).

7. The limitations and restrictions in respect to appeals do not apply to cases which have been dealt with prior to the passing of Act III of 1874. As a matter of fact, however, every case must be enquired into again for the purpose of framing the register under the Act, and any dispute that may have arisen can best be disposed of at the time of such enquiry. (G. R. No. 5915, dated 17th October 1876.)

8. In every case relating to the settlement of watans submitted to Government, the particular section of the Watan Act under which the decision has been arrived at should be quoted. (G. R. No. 6071, dated 25th October 1876.)

9. Decisions in cases in which proceedings under the Watan Act have been held before Assistant Collectors should invariably be communicated at the time to the parties concerned. (G. R. No. 499, dated 30th January 1878.)

10. A decision satisfies the requirements of Section 73, clause 2, of the Hereditary Offices Act:—

(1) If it has been recorded with the reasons therefor in the handwriting of a Collector, or his Assistant, or Deputy.

(2) If it has been passed subsequently to 1866.

(3) If it has been preceded by an investigation recorded in writing (not, it seems, necessarily by the same officer who passed the decision).

(4) If before it was passed a proper opportunity had been afforded for the hearing of claims and the production of evidence.

These are the only conditions imposed by the Act, and it is not imperative that the proceedings should be recorded in English, or even that the decision itself should be in English, so long as it is in the Collector's or Assistant's or Deputy's own handwriting. Where, therefore, there has been a decision which fulfils the above conditions, it is immaterial whether that decision was passed on appeal or as an original decision.

Although all decisions which do fulfil the conditions named above may be used in lieu of fresh investigation, clause 2, Section 73, expressly empowers the Governor in Council to "otherwise direct."

(L. R., No. 638, dated 30th July 1878; *vide* G. R. No. 3985, dated 7th August 1878.)

11. In cases in which petitions on watan matters are forwarded to Collectors for report it is the duty of the Collector to report on the different allegations of the petitioners instead of merely transmitting the papers and proceedings in the case, leaving Government to sift out the merits of the case from the papers. (Government Resolution No. 5878, dated 8th October 1881.) Commissioners have power to call for reports on watan cases decided by officers subordinate to them and direct further enquiries to be made or additional evidence to be taken whenever the circumstances of the case may show such a course desirable. (G. Rs. Nos. 5878, dated 8th October 1881, and 7816, dated 22nd October 1883.)

12. It is most necessary that the Commissioners should retain and when necessity arises make use of the powers of supervision which they at present possess. The Commissioners' supervision of the Collectors' proceedings in watan cases is a valuable safe-guard which cannot be dispensed with. (G. R. No. 5399, dated 27th July 1889.)

13. In consequence of the great inconvenience and confusion resulting not unfrequently from the want of uniformity on the part of the Collectors, their Assistants and Deputies in recording their proceedings under the Watan Act for the appointment of representative Watandárs and of the difficulty experienced by Government, when the cases come up for revision, in deciding what is exactly the custom of the watan as to service in each case, the subjoined form of record is sanctioned for general

adoption. In recording proceedings under the Watan Act in future the Collectors, Assistants and Deputies should adhere, as much as possible, to this form to do the same.

In view of the possibility of these proceedings coming before Government on revision or appeal, they should be written in a neat and legible manner.

Record of Proceedings held before under part 6 of the Watan Act, III of 1874, for the village of Táluka Zilla Camp 1881.

The following persons are present :—

A list of the men who have served from the earliest period, with notes showing whether they were selected by the Collector or by the sharers under Act XI of 1843, Section 4, is appended.

Custom of the Watan.

Under this head state distinctly :—

(1) Whether it is the custom "for a member of one family only to serve," Section 27, and if so whether he served by the selection of the Collector or the votes of the sharers in the watan or under Act XI of 1843, Section 4.

(2) Whether "a member of each of several families" served "contemporaneously or for successive periods," Section 28, and if for "successive periods" whether this practice existed at the date of the introduction of Act XI of 1843. In both cases enquiry should be made and recorded if the several families served contemporaneously or in successive periods by the selection of the Collector or under Act XI of 1843.

(3) Whether "the practice of selection by the Collector from several families prevails," Section 29, clause 1, and whether he selected one family to serve or several families to serve contemporaneously or for successive periods.

It is not sufficient to record that the custom is "rotation;" this word is not recognised by the Act and had better be abandoned. The Act only contemplates one or other of the customs above noted or perhaps a combination of two or more of them, but whatever remarks you may make on the subject of the custom, you must record a distinct finding under which section of the Act you consider the custom to exist and fix the period of service prescribed by Section 38.

It must be remembered that the mere appointment of one Patel to succeed another on vacancies by death or dismissal or termination of the period for which previous appointments have been made, does not *alone* constitute "service for successive periods," as contemplated in the Act. Service for successive periods can only exist *as a custom* when

it can be claimed *as a right.* When it exists at the discretion of the Collector, it comes more properly under clause 1 of Section 29 "selection by the Collector" or service in successive periods subsequent to 1843. Whether one or more persons served or whether they served for life or in successive periods they were invariably selected by the Collector, though he often fixed the order of service by selection, and therefore established a *quasi* service in successive periods. Having decided the custom of the watan, the next step is to decide who are the

Representative Watandárs.

(1) If you decide that the custom is for a member of one family only to serve, Section 27, then you "shall" register the "name of the head of that family only as representative Watandár."

(2) If you consider that the custom is for a member of several families to serve, Section 28, then you must "register the head of each of such families as representative Watandárs and fix the order in which they shall officiate."

(3) If you find, as you will in the great majority of cases, that service in successive periods has been introduced subsequent to 1843, or that "the practice of selection from several families prevails," then you must determine "if they are descended from a common ancestor, and if so, who is the head of the eldest family descended from the original Watandár and enter his name as sole representative Watandár," but if they are not descended from a common ancestor, then you must "register the names of the heads of such families" and the order in which they are to serve, Section 29, clause 2.

(4) If you find that service in successive periods has been introduced under British "rule in consequence of the reduction of the number of sharers or the amalgamation of watans," then it will be your duty to enter the names of the heads of each family that formerly "officiated as representative Watandárs," Section 30, and the order in which they are to serve. Whatever remarks you may find it necessary to make, you should quote the section under which you enter the names of the representative Watandárs.

It will be observed that, when the practice has been selection by the Collector, Section 29, clause1, if the Watandárs are descended from a common ancestor then the name of the head of the eldest family descended from the common ancestor (original Watandár) can alone be entered, but as this will operate with great harshness in disinheriting every other member of the watan, you will do well to look with great suspicion on the evidence of a common ancestry, and not admit it without the clearest proof.

When a common ancestry is clearly proved, then you should represent to the Watandárs that unless

they accept a compromise under Section 31 they will all be disinherited except the one sole representative Watandár selected under Section 29, clause 1. When this is properly put before them, they will seldom fail to accept a compromise, and it should then be distinctly recorded that the Watandárs are appointed under Section 31, and that service is for life under Section 38.

When an appeal is made to the Collector or Commissioner from the decision of the Assistant Collector or Collector, the appellate authority should prepare a record, in substance, as follows :—

Proceedings on appeal from the decision of dated before Collector Camp 1881.

Recorded petition of appeal under Section 78.

Note should be taken if the period of 60 or 90 days allowed for appeal has expired.

The objections raised by the appellant should then be briefly stated and the decision with the reasons for it recorded.

(G. C. No. 7878, dated 26th December 1881.)

14. The following opinion (No. 279, dated 1st March 1882) was recorded by the Remembrancer of Legal Affairs on the question whether a decision passed by a Collector on an appeal and under the Watan Act admitted after it was time-barred would be legally valid :—

"Chapter XIII of the Land Revenue Code, 1879, relates to appeals from any decision or order passed by a Revenue officer under that Code 'or any other law for the time being in force,' and Section 206 provides for the admission of an appeal under that chapter after the period of limitation on sufficient cause being shown for not presenting the appeal within such period; and no appeal lies from an order passed under that section admitting an appeal."

(G. R. No. 1920, dated 22nd March 1882.)

15. The Commissioners of Divisions when forwarding to Government a case for revision under Section 79 of Act III of 1874 should, when the interests of the person in whose favour the decision of the lower Court operates will be injuriously affected if the Commissioner's recommendation is adopted, give him an opportunity of making any representation upon it which he thinks necessary for a just appreciation of his case. (G. R. No. 5381, dated 3rd July 1885.)

16. In watan appeal cases fresh evidence should certainly not be admitted without limit or reserve, and the admission of fresh evidence in appeal should be regulated by the procedure laid down for Civil Courts in the Civil Procedure Code. (G. R. No. 6981, dated 1st September 1884.)

17. The principles on which Civil Courts act as to the admission of evidence which it is the duty of the parties to produce should be the guide in the hearing of watan cases. (G. R. No. 8, dated 3rd January 1885.)

18. In watan appeals a Collector or Commissioner can only pass his decision on the points raised in appeal, but when a decision appealed against is found not to be in accordance with law in respect of points other than those raised on appeal, the proceedings in the case should be submitted with the Commissioner's opinion to Government for revision under Section 79 of the Watan Act. (G. R. No. 7192, dated 5th September 1885.)

19. A Collector has no authority under the Bombay Hereditary Offices Act to review a decision passed by himself. Government have directed that the admission of fresh evidence on appeals under the Act should be regulated by the same rules which apply to the admission of such evidence under the Civil Procedure Code. There were, no doubt, good reasons for this order, and as it does not confer upon Collectors any new power which they do not possess under the Act, there is no legal objection to it. But it is not competent for Government to direct that Collectors may review their own decisions. The Act provides ample means for correcting any erroneous decision which may be passed. (G. R. No. 988, dated 2nd August 1886; *vide* G. R. No. 5922, dated 19th idem.)

20. It is undesirable to confer powers under Bombay Act III of 1874 on Inámdárs save in very special and exceptional instances. (G. R. No. 2183, dated 19th March 1886.)

21. The following opinion of the Remembrancer of Legal Affairs, No. 707, dated 29th June 1889, was communicated to the Collectors and Commissioners :—

No. 2948, dated 17th April 1889.

"In the matter referred to in the Government memorandum, marginally noted, the Collector of Sátára reversing an order of his Assistant refused to allow one Náráyan to officiate as a Kulkarni, because six years previously the brother of the said Náráyan had been convicted of breach of trust.

"2. The Commissioner, C.D., dealt with the matter on appeal and reversed the Collector's order.

"3. The Collector has now raised the question whether an appeal lies.

"4. The Commissioner is of opinion that Section 77 does not apply to this case so as to bar a second appeal, as that section only refers to decisions passed after investigation recorded in writing, and Section 73 does not require an order of this nature to be passed after such investigation.

"5. Section 73, however, is not exhaustive in its enumeration of investigations requiring record in writing, and though it does not require an order refusing the service of a representative Watandár to be so recorded, Section 45 (*e*) as amended by Section 9 of Bombay V of 1886 does.

"6. The order of the Collector was entirely *ultra vires*, as Section 45 only contemplates such

a refusal in the case of a representative Watandár who is *personally* of bad character, and such refusal must be preceded by a summary enquiry regulated by Section 195, Bombay Land Revenue Code, in which a minute of the proceedings must be recorded in the Collector's own hand and must embrace the material averments of the parties.

"7. I think an appeal in this particular case would lie from the Collector's order to the Commissioner. For that order was a new and substantive order passed in a matter requiring investigation. Although it purported to be passed in appeal, it was really not an order that could legally have been passed by the Collector in his appellate capacity, but one which would fall under a distinct section of the Act, in the exercise of a distinct and special power requiring an investigation for which a special procedure is prescribed, and which, under Section 196 of Bombay V of 1879, became, what his Assistant's proceeding was not, a judicial proceeding.

"8. I therefore think that his refusal to accept the service of the representative Watandár was a substantive and original order in itself, and that an appeal lay to the Commissioner.

"9. I think that the general control given to Commissioners by Section 74 would not warrant their interference in particular instances, but only the giving of general instructions. The power of revising or modifying orders, when no appeal lies, vests in Government alone under Section 79."

(G. R. No. 5265, dated 27th July 1889.)

22. Section 203 of the Bombay Land Revenue Code, 1879, provides for an appeal from all decisions and orders, original or appellate, passed by a Revenue officer under any law in force, unless the right of appeal is expressly withheld by legislation. Not only an appeal but a second appeal will lie from a decision or order under Act III of 1874, as amended by Act V of 1886, passed without recorded investigation.

The conclusion that the Bombay Land Revenue Code expressly provides for appeals in such cases, is borne out by the history of the Bombay Land Revenue Code itself.

Bombay III of 1874 does not expressly provide for an appeal, except in the case of decisions passed after investigation recorded in writing by a Collector, Assistant or Deputy. But, on the other hand, it does not deny the right of appeal from any decision or order, except in the cases specially enumerated in Section 76.

Section 203 of the Bombay Land Revenue Code enacts that an appeal shall lie from *any* decision or order passed by a Revenue officer under any law for the time being in force in the absence of an express provision of law to the contrary.

There cannot be the slightest room for doubt that Section 203, Bombay Land Revenue Code, had in contemplation decisions and orders which might be passed under Bombay III of 1874.

For the Bombay Land Revenue Code was under most careful consideration for more than five years. It was first taken in hand not long after Bombay III of 1874 became law, and was originally intended to consolidate the entire law governing the duties and procedure of Revenue officers.

The provisions of Bombay III of 1874 were actually embodied *in extenso* in the second draft of the Code as Chapter III thereof, and in redrafting those sections, the greatest care was taken to specify in each section whether a summary or a formal enquiry should be made before passing a decision or order. In this draft, which was printed with the comments of all the officers consulted, Mr. Naylor remarked (Section 268) that 'the object of these sections has been to secure a proper investigation and regularity and uniformity of procedure in all matters in which Revenue officers are called upon to exercise judicial or quasi-judicial functions, and thus to remove one great objection which now exists to barring the cognizance of any such matters by the Civil Courts, *viz.*, that under the existing law, Revenue officers are bound by no rules of procedure, and may, if they choose, decide upon the most important questions, not only in the absence of those concerned, but also without making any enquiry or hearing any evidence at all. In every instance, therefore, in which an inquiry is directed to be made in this Bill, it has been stated whether such inquiry should be formal or summary, and where neither a formal or summary inquiry is prescribed, the officer is left to resort to such ordinary means of obtaining information as he may be directed to use by his superior officers or as may seem to him most fit.'

Had that draft been accepted in its integrity, a summary enquiry would have been necessary, as a condition precedent to orders now passed under Sections 8, 9, 11, 18 and several other sections of Bombay III of 1874, and a formal enquiry would have been required for orders now passed under Section 25 and other sections of the same Act.

In cases where such enquiries had been held and recorded by *the Collector, his Assistant or his Deputy,* it seems to have been thought that *one* appeal would be sufficient to secure accuracy of decision and provided against irregularities.

The chapter of that draft relating to Hereditary Offices, like the parts relating to Summary Settlement, were, however, in consequence of correspondence with the Government of India, omitted from the Bombay Land Revenue Code, and thus no exhaustive provisions exist as to procedure to be followed before passing a decision or order under each section of Bombay III of 1874. The proceedings of Revenue officers may, however, be regulated by supe-

rior official direction and control under Section 188, or by rules under Section 197, Bombay Land Revenue Code.

But where it was intended to specify the procedure necessary under each section, it was still contemplated that an appeal and second appeal should lie from every decision and order passed, unless enquiry duly recorded had been made by certain officers of high official standing. It was only in the case of decisions passed after investigation recorded in writing by a Collector, Assistant or Deputy that only one appeal was held to be necessary.

Apparently it was thought that where the procedure was informal, and the grounds for decision not clearly and fully set forth, there was all the more necessity for appellate control.

Section 203 of the Bombay Land Revenue Code was thus advisedly framed with reference to the provisions of Bombay III of 1874.

When the provisions requiring recorded investigations were abandoned, Section 203 was retained, and appears to have been recognised by the Legislature as necessary to provide for cases of informal procedure.

It has been argued that as only one appeal lies where investigation has been made and recorded, it may be assumed *à fortiori* that no second appeal would have been deemed necessary where no investigation had been held. But the view taken in the preparation of the Code appears to have been the reverse of this. The draft would have allowed but one appeal, if the decision were accompanied with a record containing its justification. In all other cases a second appeal would lie from all decisions and orders passed in the exercise of powers conferred by the Act.

Decisions and orders may, as Act III of 1874 stands, be passed without any record of investigation in cases for which it was at one time proposed to require such record. Section 203 of the Bombay Land Revenue Code was apparently advisedly retained to cover such cases. If the Collector, his Assistant or Deputy has himself investigated before passing his order, and has recorded the grounds of his decision, then the Legislature appears to have thought there would be no such necessity for a second appeal as would exist in cases where a Revenue officer might in the words of the Honourable Mr. Naylor 'decide upon the most important questions, not only in the absence of those concerned, but also without making any inquiry or hearing any evidence at all.' (G. R. No. 8506, dated 8th November 1889.)

23. Officers holding proceedings under the Watan Act should not merely cause notices to be affixed to the 'chávdi' under Section 80, but take such other measures as are likely to be effectual for securing the presence of parties interested, either by adopting a procedure similar to that prescribed in Sec-

tion 191, Land Revenue Code, or in such other way as may seem proper under the circumstances. (G. R. No. 6302, dated 3rd October 1898.)

24. There is no objection to applications for permission to alienate any watan being presented to the Collector in the first instance and being by him submitted to Government (through the Commissioner) for orders. (G. R. No. 3261, dated 20th April 1896.)

Register of Service Lands and Allowances of Matádárs under Section 65 of Bombay Act III of 1874 and Section 5 of Bombay Act VI of

Táluka , District

No.	Name of Village.	Number of distinct matádári families separately recognised in the Collector's records, Section 5 *a*.	Names of Matádárs according to existing lists (Section 7) or as ordered by the Collector to be entered under Section 7 (*a*).	Names of representative Matádárs of each family to which a right to hold the office of Patel appertains, Section 5 (*b*) and Section 8.	Order of rotation in which failing appointment by election the right to Patel's office is to vest in the representative Matádárs (Section 5 *d*).	Description of Service Lands held by each Matádár family (Section 5 *f*).					Amount and nature of cash or other allowance held by each Matádár family (Section 5 *g*.)	Number of persons required to officiate as Patels (Section 5 *e*.)	Watan property or profits assigned for the emoluments of the Officiator (Section 5 *h*).		Date on which Watan Register prepared
						Survey number.	Area.	Assessment.	Quit rent if any, payable to Government.	Net Revenue alienated by Government for watan.			Cash.	Land.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
								Rs.		Rs.					
1	Atgam ...	Four ...	A. B. ...	A. B. ...	C. D. 1 (1889 to 1899).	11	5	30	...	30	5	One	Rs. 100 cash allowance from the Treasury	Rs. 100 from the lands mentioned in column 8 at Rs. 25 from the lands held by each of the four representative Matádárs.	25th, Ju
			C. D. ...	C. D. ...	E. F. 2 (1899 to 1909).	12	5	30	...	30	5				
			E. F. ...	E. F. ...	G. H. 3 (1909 to 1919).	13	5	30	...	30	5				
			G. H. ...	G. H. ...	A. B. 4 (1919 to 1929).	14	5	30	...	30	5				
			J. K. ...	.....	.....	15	1	5	...	5	5				
			L. M. ...	.....	.....	16	1	5	...	5	5				
								130		130				200	

Out of the assessment of the lands held by each.

(G. R. No. 3270, dated 21st May 1888.)

2. The following reply given by the Commissioner, N. D., in his letter No. 1824 dated 12th June 1888, to the Collector of Broach, on the subject of the preparation of registers and the appointment of Police Patels under Bombay Act VI of 1887, was approved by Government :—

"2. I think that you have misunderstood the portion of the debate quoted by you. It appears to me that the remarks of the Honourable Mr. Richey and of His Excellency the President have the effect simply of showing that *the particular clause of the Bill then under consideration* had no bearing on *Police Patels*, because such officers are appointed under special commission by the District Magistrate, who may therefore insist on such educational test as he considers necessary.

"3. The connection of the Police Patel's office with the patelki watan is of very old date, and I will endeavour to show that such connection has never been legally severed.

"4. Regulation 4 of 1818 establishes 'a system of Police founded chiefly upon the ancient usages of the country' and under Section III 'Heads of villages' are appointed 'heads of the Police of their respective villages.' These 'Heads of villages' are defined as persons coming under the denomination of Patels, Pátidárs, or any other designation, the person who collects the revenue, and under whose authority the village servants act.'

"5. Section VI of Regulation 12 of 1827 prescribes (*a*) that when there is *only one* Revenue Patel, he should be also the Police Patel, and (*b*) that when there are *more than one*, the Police Patel should be selected by the Magistrate. The Police duties are thus entrusted to the responsible body of revenue managers the Matádárs.

"6. Act XI of 1843 recognises the principle of hereditary officers performing Police duties (see Sections 2 and 15).

"7. Section 5 of the Village Police Act has already been quoted by you. This continues the principle of the Regulation of 1827 already referred to.

"8. The definition of 'Hereditary officer' in Bombay Act III of 1874 has in no way been modified by subsequent legislation, and 'an hereditary officer' consequently continues to include one 'connected with the village Police.' Any other supposition would involve a vital change from the system above established which is referred to by the Honourable Mr. Richey in the concluding words of your first quotation, and any such change would require legal provision.

"9. I think, moreover, that the words 'every Patel's office' in Section 13 of the new Act may have been inserted to prevent any possible misunderstanding.

"10. Under the above explanation your difficulty regarding the *emoluments* of the Police Officiator will probably be removed. Under Section 23 of the old Act you decide how many officiators are required, and subsequent grant to one of these of a Police Commission cannot affect the authority for his appoinment. You divide the emoluments in the usual manner, *adding* an allowance when necessary under the rules at page 348 of the Survey Manual.

"11. In reply to your 4th question I beg to refer you to Government Resolution No. 3014 of the 22nd August 1866,*

* This Resolution laid down the following rules with a view to obviate delay in the investigation into claims under Act XI of 1843 to hold the appointments of Patel and Kulkarni :—

'A complete list of all the shareholders in each watan in districts where such lists are not already kept should be prepared as soon as possible; and a column left for any alterations that may hereafter be necessary consequent on the occurrence of death, or, other vacancies. This list should be signed by the shareholders. In cases of dissent the entries should be made on the order of the Assistant Collector pending a decision of a Court of Law. At the expiration of ten years, a fresh Register, embodying all the alterations that may have been made during the interval, should be prepared.

and to this office vernacular, dated 17th January 1867. Registers made in accordance with these orders, or subsequently under Act XI of 1843 or III of 1874 are the lists referred to (in section 7 of Act VI of 1887)."

(G. R. No. 4530, dated 9th July 1888.)

3. The general object and provisions of the Matádári Act, 1887, as well as the express words of its Section 1 shows that the Legislature intended that all "existing" appointments to Patels' offices in the districts to which the Act extends should cease to hold good, at the latest, on the expiry of two years from the Act coming into force, and that fresh appointments should be made to those offices under the provisions of the Act. (L. R. No. 908, dated 26th May 1891; *vide* G. R. No. 5590, dated 14th August 1891.)

4. Section 7 of the Matádárs Act prescribes the method by which the Collector is to ascertain the names of Matádárs to be entered in the register prepared under Section 5.

Where a list of Matádárs made under the orders of Government subsequent to the year 1866 exists, and the entries in it were not the subject of dispute when the Act came into force, the names in that list are to be entered in the register.

But in the cases described in proviso (*a*), which include the case of there being no such list as above-

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'At the time of the Jamábandi settlement the Mámlatdár should submit a list of all the vacancies that are known to be about to occur during the ensuing year; and the officer making the settlement should then and there in the presence of the parties, make the nomination. All disputed claims relating to the entry of shares in the list above referred to should be disposed of in the same manner and at the same time. The grounds of decision in all cases should be briefly written by the officer making the appointment in his own handwriting.'

In Government Resolution No. 764, dated 23rd February 1869, the following further instructions were given in regard to disputed claims by village hereditary officers to officiate :—

'His Excellency in Council is satisfied that disputes of this nature can only be properly enquired into and disposed of by the Assistant or Deputy Collector personally taking the evidence of the parties, and recording his decision in their presence.

'The old practice which obtained in so many collectorates of disposing of these cases on the written vernacular reports of the district officers was in every respect a most objectionable one.

'In all cases of appeal to Government a copy of the record of decision should be invariably sent up.'

Government Resolution No. 2967, dated 22nd July 1869, directed that Mámlatdárs should not be allowed to interfere in any way in cases of disputed nomination; that the jamábandi was the proper time at which to dispose of this kind of business; that it would be the duty of the Mámlatdár to submit beforehand to the Assistant or Deputy in charge of the táluka a list of the vacancies that would occur during the ensuing year, distinguishing the cases in which the shareholders were unanimous from those in which they were not; that beyond this the Mámlatdár should not take any part in the matter; that in disputed cases the Assistant or Deputy Collector would make an abstract of the evidence, together with the decision, in his own handwriting, and that Government would not fail to notice with marked displeasure any instance in which these orders might be disregarded.

Government Resolution No. 2183, dated 9th May 1870, directed that a day should be fixed for the investigation, and if, after reasonable notice had been given, the parties did not appear, a decision should be passed in their absence, and that appeals should be discouraged as far as possible, but the Collector or Commissioner or Government should not be precluded from taking an appeal on any palpable error which might perpetuate an injustice.

Government Resolution No. 4809, dated 22nd July 1882, directed that in all disputed cases of village watans submitted to Government the register prepared in accordance with Government Resolution No. 3014, dated 22nd August 1866, should be quoted.

By Government Resolution No. 2516, dated 28th March 1883, the Commissioners were informed that it was necessary to prepare lists under Act XI of 1843 as directed in Government Resolution No. 3014, dated 22nd August 1866, where such lists had not already been prepared.

mentioned in existence, the Collector, after holding a summary inquiry, is to enter in the register "the name of each member of a Matádár family who shall appear to him to have been recognised in the records previous to the year 1867 as a Matádár of the family." The Act does not say what shall be deemed to constitute recognition as a Matádár; this is left to the Collector's judgment, and it is understood that any one with local knowledge can have no difficulty in saying from the records whether or not there has been such recognition.

The entry in the register of the name of the representative Matádár is a distinct matter. That is governed by Section 8 of the Act.

(L. R. No. 1790, dated 30th October 1891; *vide* G. R. No. 8024, dated 24th November 1891.)

5. The Matádárs' Act VI of 1887, while providing in Section 22 for the appointment by the Collector of a Deputy when a *sole* representative declines to officiate and fails to appoint a deputy, makes no such provision for similar default by representative Matádárs. The section quoted was intended to supply the place of Section 44 of Bombay Act III of 1874 repealed (so far, as that last mentioned Act applies to Matádárs) by Section 3 (1) of Bombay VI of 1887.

Section 22, as originally drafted, ran as follows:—

'If a sole representative Matádár *or when there are two or more representative Matádárs each of them in turn*, declines when so required by the Collector to officiate in person or fails to appoint a fit person to be his deputy * * * * the Collector shall appoint a Deputy.'

The words in italics in the above quotation were deleted on the second report of the Select Committee appointed to consider the Bill, apparently because the right of election was by Section 17 (then inserted) to be given in all cases, except where Section 14 would apply, *i.e.*, where there was a sole representative.

On an election failing, the representative Matádár of the family whose turn it was, would have the office (Section 17) and on his declining to officiate or appoint, the right would pass to the family next in order of rotation, and an election would again be necessary. It is evident that the contingency of all the elections proving successively abortive did not suggest itself as one requiring provision for a permanent appointment by the Collector.

It was probably considered where there were several Matádár families in whom the office vested, that there would be no permanent incapacity or default to officiate or appoint, and that the provisions of Section 28 would apply till the vacancy could be filled up in accordance with the provisions of the Act.

Therefore, when all elections have successively failed and the representative Matádárs have succes-

sively proved unable or unwilling to officiate and appoint, the only course practicable is that provided by Section 28, which gives the Collector power to appoint such person as he thinks fit, whether a member of a Matádár family of the village or not, to officiate *temporarily*. Such appointment, however, does not operate as one made under Section 21 would. It is made only in view of an interval occurring between the occurrence of a vacancy and its being filled up in accordance with the ordinary provisions, and it does not interpose any permanent and irremoveable obstacle to the re-exercise of rights by a representative on his becoming able and willing to officiate or appoint. (L. R. No. 1059, dated 12th July 1892; *vide* G. R. No. 6124, dated 28th idem).

6. Registers prepared under the provisions of Part VI of Bombay Act III of 1874 do not fall in the category of 'lists of Matádárs' mentioned in Section 7 of Bombay Act VI of 1887, which really refer to certain lists prepared under an executive order issued by Government in 1866. (G. R. No. 5605, dated 3rd August 1893.)

7. The effect of *Sections* 5 and 7 of the Mátádárs Act, 1887, is that no person is to be entered as a member of a Matádár family in the register prepared under *Section* 5, whose name was not entered in a list of Matádárs made under the orders of Government since 1866 and before the Act came into force, except as specified in the provisos (*a*) and (*b*) to *Section* 7. It would seem that the Legislature intended to make the list, made by orders of Government, conclusive and to exclude from the register those members of Matádár families who had not had their names inserted in them.

The register, having once been made under *Section* 5, cannot be amended under the power given in the last clause of the section by inserting in it the names of persons who had been excluded from the previous lists: this power is only to be exercised whenever any change is made in any of the particulars specified in the register in accordance with the provisons of the Matádárs Act or the Bombay Hereditary Offices Act.

(The Hon'ble the Advocate General's opinion No. 13, dated 2nd March 1896; G. R. No. 3259, dated 20th April 1896.)

8. The difficulty created by the opinion* of the Legal Remembrancer in regard to cases governed by the Matádárs Act arises out of the absence in that Act, of any recognition of the office of Police Patel as distinct from that of Revenue Patel. But if the Matádárs Act and Bombay Act VIII of 1867 are read together, it seems to follow that the former

* No. 1019, dated 15th July 1890, appended to G. R. No. 5394, dated 2nd August 1890, and printed as a foot-note to paragraph 3 of Part IV, Police Patels, of the "Village Officers and Servants" section of the Compilation.

Act governs only the appointment to the revenue patelship, the appointment to the police patelship being a separate question governed by the latter Act, which requires that, *unless the Commissioner sees fit to separate the appointments*, the Revenue Patel shall also be appointed Police Patel, and that in making the appointment regard shall be had to the Hereditary Offices Acts *so far as they may be applicable.* Having regard to these provisions of the law, Government consider that in cases in which there is, as a matter of fact, an admitted or established custom of service as Police Patel, the difficulty arising from the fact that such a custom cannot be separately and authoritatively recognised under the Matádárs Act may be got over by separating the offices under Section 5 of Bombay Act VIII of 1867. The effect of this arrangement would be that appointment to the revenue patelship will be made in accordance with the provisions of the Matádárs Act, while the District Magistrate will be free in the absence of anything applicable to the case in the Matádárs Act to appoint the Police Patel independently and, in so doing, to give effect to the custom of the watan, which, though it cannot be made the separate subject of a declaration under Section 6 of the Matádárs Act as it stands, might be recorded for the purpose by making a note in the mata register in the manner suggested by the Legal Remembrancer in the opinion * embodied in the preamble of Government Resolution No. 5902, dated 2nd September 1887. (G. R. No. 4894, dated 9th June 1894.)

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* No. 1058, dated 12th August 1887, printed as a foot-note to paragraph 3 of Part IV, Police Patels, of the "Village Officers and Servants" section of the Compilation.

PART XV.—DISTRICT HEREDITARY OFFICERS.

1. Allowances continued to hereditary district officers after commuting the claims of the State to service from them can no longer be looked upon as official emoluments, but are in the nature of hereditary personal property and as such should be debited to the head of "Allowances and Assignments under Treaties and Engagements." (G. R. No. 2524, dated 4th July 1864; *vide* also G. I., F. D., No. 2409, dated 13th September 1864, and G. M. No. 3865, dated 7th October 1864.)

2. The procedure suggested by Mr. Gordon, President of the Watan Commission, in his report included in the following correspondence should be invariably adopted:—

"I have the honour to inform you that Bayábái, who manages the watan of her husband Govindráo Trimbak, Deshmukh and Deshpánde of Dindori, in consequence of his being insane, has applied for permission to adopt a son. She has no issue, and wishes to adopt the son of her brother, Raghupat Malhár. Govindráo Trimbak has no heir or relation, and when he dies his family will become extinct.

"2. The aggregate proceeds of the watan amount to Rs. 1,387-15-8, *minus* the amount leviable therefrom according to Mr. Gordon's settlement sanctioned in the Government Resolution No. 1210, dated 1st April 1864, *viz.*, Rs. 390-10-11, at four and a half annas in each rupee. There is no other sharer in the watan, and Bayábái, therefore, begs permission to make the adoption out of the family.

"3. This adoption is admissible in accordance with Mr. Gordon's settlement sanctioned in the Resolution above quoted, paragraph 17, clause 4, but subject to the payment of an annual nazarána of one anna in each rupee, which Bayábái is willing to pay annually in perpetuity.

"4. I have the honour, therefore, to request the sanction of Government to the adoption."

(Letter from the Collector of Ahmednagar, No. 2035, dated 11th October 1864.)

"The President of the Watan Commission, Deccan, has the honour to report that the proposal is in exact conformity with the third promise given in the sanad, and recommends, therefore, that Bayábái be permitted to adopt an heir.

"2. As this is the first case of this sort that has come before Government, it may be as well to take the opportunity of laying down some formal procedure by which the sanction of Government should be recorded.

"3. The best plan which occurs to the President, Watan Commission, to suggest is that an endorsement in English and Maráthi be written on the sanad, and signed and sealed by the Collector, stating that, according to the third promise given in the sanad, and under the sanction of Government No. and date , A has been permitted to adopt an heir, B, and the annual payment on behalf of the watan accordingly is henceforth fixed at Rs. * * "

(Letter from the President of the Watan Commission, No. 94, dated 14th November 1864).

(G. R. No. 4822, dated 5th December 1864).

3. It is not necessary to forego the levy of nazarána of one anna on alienations or adoptions out of the families by district hereditary officers

who have accepted the watan settlement, and in respect of alienation the method least likely to cause difficulty would be to adhere strictly to the terms of the sanads in each case. In the case of watans in which the terms of Mr. Gordon's settlement do not expressly render them alienable without the consent of Government, the Collectors can proceed under Sections X and XI of the Hereditary Offices Act III of 1874 to prevent alienation by attachment or otherwise.

With regard to the continuing of watan emoluments to the widows of deceased holders, if the sanad undertakes to continue to male heirs only, a widow can have no claim, and if there are no male heirs lineal, collateral or adopted, the watan would seem to have lapsed.

(G. Rs. Nos. 3279, dated 2nd June 1876, 6070 dated 8th October 1877 and 2915, dated 23rd May 1881.)

4. Cases of adoptions by district hereditary officers out of the family on payment of nazarána should always be submitted to Government for sanction. (G. Rs. Nos. 6008, dated 5th December 1872, and 3201, dated 18th May 1877).

5. The nazarána taken in the case of district hereditary officers' watans on account of adoptions from without the family is one of the conditions of Mr. Gordon's settlement, and it must, therefore, be continued.

It is undesirable to treat mahál zamindári property converted into private property exactly like ordinary ináms, and it should be registered in the register of non-service watans. In the revenue account it may be treated as inám, being described, however, as settled mahál zamindári lands.

In other cases than the above the Re. 1 nazarána should be levied as hitherto, as it will facilitate the recording of changes of title. But in the case of "Representative Watandár," to whom and to whose widow the Act gives unqualified power to adopt, no nazarána can be levied. (G. R. No. 6282, dated 6th November 1875.)

6. In the case to which Mr. Gordon's settlement of watans has been applied, and which are entered in the Collector's records in the names of the widows of the last recipients who had died without leaving male issue, collaterals who could prove that they were entitled to succeed as next of kin should have their names substituted for those of the widows.

It is evident from the form of sanad issued to district hereditary officers in the Poona District in confirmation of the service commutation settlement made with them by Mr. Gordon, that Government have recognised the right of succession in virtue of lawful adoption by a widow from within

the watan family, and, therefore, that the widow's adoptive son has a perpetual claim over collaterals. A boy adopted by a widow has, according to Hindu law, precisely the same status as if he had been adopted during the widow's husband's life-time. (G. Rs. Nos. 6149, dated 19th October 1881, and 10054, dated 22nd December 1881.)

7. Government do not consider that any sufficient cause has been shown to lead them to any modification of the terms of the sanads granted to Watandárs in the Southern Marátha Country and the Deccan with a view to place these Watandárs on the same footing with those of Gujarát in the matter of female inheritance. The exact terms of the sanad must be strictly adhered to in each instance. (G. R. No. 7659, dated 17th December 1881).

8. Where the watan (Gordon's) settlement has been made with the widows, the sanads, in the accepted form, should be granted to them. The terms which restrict the succession to male heirs, and which under the orders of Government are to be strictly adhered to, cannot be enforced against the particular females in whose favour settlements have been already made and completed in every respect saving the formal delivery of the sanads.

The terms of the sanad are to be observed in questions of succession from the present holders whether male or female, and there is nothing in those terms which bars succession by adoption. But it is to be observed that a childless widow who succeeds by inheritance to her husband's estate, by adopting a son to her late husband, divests herself of that estate in favour of the son adopted and is entitled to maintenance only. If the adopted son is a minor, she can obtain a certificate of administration and guardianship, and continue to manage the estate on his behalf until he comes of age.

In respect of non-service watans in the Khándesh District, Government in their Resolution No. 6149 of 19th October 1881, have sanctioned the proposal of the Commissioner, C. D., that the names of the widows should be retained in the Government books until their deaths, after which event the names of their legal male heirs should be substituted in their stead in accordance with the terms of the Gordon sanad. The form of sanad is, substantially, the same for Thána as for Khándesh and the widows with whom Mr. Gordon's settlement was made should be treated alike in both districts. In case, however, of the adoption of a person within the limits of the Watandár family or of an outsider (provided the general privilege of adopting outsiders who can be legally adopted has been granted) the name of the person adopted should be substituted for that of the widow as soon as the adoption has been made known and not on her death; and this course ought to be followed wherever this form of sanad prevails.

The payment of nazarána is not required except where the above-mentioned general privilege has been applied for and granted.

(L. R. No. 696, dated 15th June 1882 ; *vide* G. R. No. 4326, dated 5th July 1882.)

9. The ruling laid down in the foregoing Resolution No. 4326, dated 5th July 1882, is of general application. (G. R. No. 1184, dated 7th February 1884.)

10. Government are not prepared to abandon the decision resolved upon in 1881 which was that, as the district watan lands and cash allowances in the Deccan and Southern Marátha Country were continuable by the sanads hereditarily to the holders and their heirs, as long as any male heir to the watan lineal, collateral or adopted shall be in existence, the watan property secured by the sanad should be entered in the Government records in the name of the male heir from time to time entitled to succeed to it. At the same time it is stated in the sanad that Government will not raise any objection or question in consequence of the watan property being held by any other person with the consent of the owners under the sanad, and this concession appears to make sufficient provision for any rights of other persons than the male heirs. (G. R No. 1071, dated 4th February 1885).

11. If the widow under Gordon's settlement or the terms of the sanad has no right to succeed to the property, watan or cash payment, she can in no circumstances claim the latter or sue the Collector if he pays it to the lineal male heir who does claim it.

Government have decided to adhere to the view that male heirs only can be recognised under the sanads. The construction of the sanads is, however, proper matter for adjudication by the Civil Courts.

If a widow desires to sue the recognised male heir in order to establish her title to any watan property to which she may consider herself entitled, the Collector should grant her the certificate which would probably be required under the Pensions Act to enable her to institute the necessary proceedings.

(G. Rs. Nos. 10407, dated 24th December 1885, and 1653, dated 2nd March 1886.)

12. With regard to district hereditary officers' watans brought under Gordon's settlement it was ruled by Government on 30th June 1886 that "pending any further judicial decision, the practice of entering the name of the male heir of the original grantee should continue, and there should be no active interference with any holder of the property as long as a male heir is in existence," *i.e.*, that although the name of the male heir of the original grantee is to be entered, Government is not to interfere with the *possession* or *enjoyment* of the *watan property* by whomsoever it may be held so long as a male heir is in existence. Watan pro-